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Tax Laws of Ohio

As Codified and Revised ...
1917

So Far as the Same Relate to the Assessment of Real and Personal Property by

County Auditors, Assessors and Boards of Revision, With Instructions

By the Tax Commission of Ohio

YC 35612

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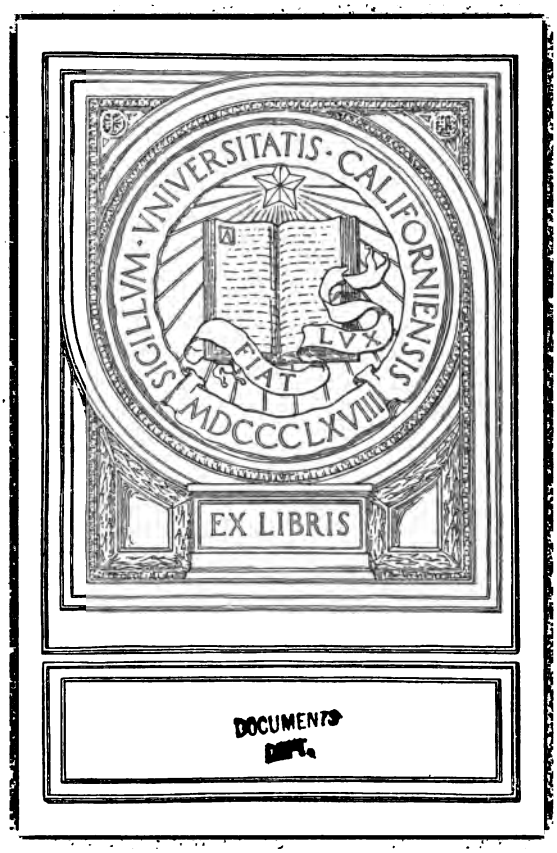

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The Tax Laws of Ohio

AS CODIFIED AND REVISED FOR

1917

SO FAR AS THE SAME RELATE TO

Assessment of Personal and Real Property

BY

COUNTY AUDITORS, ASSESSORS AND BOARDS OF REVISION, WITH INSTRUCTIONS

UNIV. OF CALIFORNIA

By the Tax Commission of Ohio

COLUMBUS, OHIO:
THE F. J. HEER PRINTING CO.
1917
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INSTRUCTIONS TO COUNTY AUDITORS AND ASSESSORS.

THE NEW TAX LAW.

Under the new tax law each property owner is responsible for his own personal property tax return. County auditors are required to furnish blanks in the form prescribed by the Tax Commission of Ohio. They may furnish such blanks either by mailing same to each property owner or by placing them at convenient places in each taxing subdivision and giving notice thereof in one newspaper of general circulation in the county. It is the duty of each property owner to procure a blank and correctly list all his personal property thereon at the true value thereof in money, answer all questions contained in the blank, swear or affirm to the same and file it with the county auditor on or before May 1st.

The county auditor shall not receive any voluntary return of any property owner unless the same contains a complete statement of his property with full and specific answers to all questions. The oath may be administered by any assessor, assistant assessor, county auditor, deputy county auditor, mayor, justice of the peace, township clerk or notary public.

Any property owner who fails to file his tax return with the county auditor by May 1st, shall forfeit his right to the $100 exemption.

If the property owner refuses to make oath or affirm to his voluntary return filed with the county auditor, the latter shall add 50% penalty to the amount returned, or may proceed to have the property listed and valued as provided in sections 5366, 5391 and 5392, and add 50% penalty as provided in section 5390.

As voluntary returns are received by the county auditor they should be carefully examined and compared with the returns of former years so as to determine whether or not the same are full and complete and whether or not it is necessary to make any corrections therein. He is authorized by law to make any corrections of any voluntary returns under oath by first giving notice to the person listing.

The county auditor shall fill all the vacancies in the office of assessor and call a meeting of the assessors on the first Monday of May, notice of which shall be mailed or otherwise delivered to such assessors at least five days prior to date of such meeting. At such meeting the county auditor may go over with each assessor the voluntary returns made under the provisions of section 5366 in his subdivision so as to determine

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whether or not the same are full and complete, and whether or not it is necessary to make any corrections therein, and also to determine as provided by section 5368 what persons, if any, have failed to make returns. It is then the duty of the assessor to list and assess all property which has been omitted from such returns or which has not been listed at its true value in money, and to list the property of all persons who failed to make voluntary returns.

Assessors are not entitled to any per diem compensation for any services rendered prior to the first Monday of May. They may receive out of the county treasury a fee of ten cents for adminstering the oath to each property owner making voluntary return before May 1st.

The county auditor is required to fix the time within which each assessor shall complete the work assigned to him after the first Monday of May.

ASSESSMENT OF REAL ESTATE.

County auditors are made the assessors of real estate. It is their duty, on or before the second Monday of April, 1917, and annually thereafter between the first day of January and the first day of February, to ascertain whether or not the real property in each township, village, ward or assessment district is assessed for taxation at its true value in money as the same then appears on the tax duplicate. He shall submit his findings to the board of county commissioners, which board, at a hearing fixed within not less than ten days nor more than twenty days, shall confirm, modify or set aside his findings by an order entered on its journal. If it is thus determined that the real estate in any such sub-division is not on the duplicate at its true value in money, then the county auditor shall proceed to assess such real estate.

The county auditor is also required to make such assessment in any such sub-division upon the filing of a petition therefor signed by not less than twenty-five freeholders in such sub-division, by the board of trustees in any township or by the council of any village. Such petition must be filed not later than the fourth Monday of April, 1917, and the first Monday of March, annually, thereafter.

After an assessment of all the real estate in any sub-division has been made by the county auditor, it shall thereafter be his duty at any time, after notice, to re-value and assess any part of the real estate contained in such sub-division where he finds that the same has changed in value, or is not on the duplicate at its true value in money.

County auditors are empowered to appoint and employ such experts, assistants, clerks and other employees as they may deem necessary to the performance of their duties as real estate assessors, the total amount to be expended for such purpose to be fixed by the county commissioners. The compensation of such employees is to be paid out of the general

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county fund, and if sufficient funds are not available for such purpose in the year 1917, county commissioners may borrow the same upon certificates of indebtedness.

Actual view of the premises is no longer required in the appraisement of real estate.

Assessors now have no duties to perform in relation to the appraisement of real estate.

ASSESSMENT OF MINERALS.

Petroleum, oil, natural gas, coal, limestone, fire clay and other minerals before being removed from the earth are real estate and must be assessed as such.

Section 5560 of the General Code requires that where the fee or ownership of the soil or surface of a tract, parcel or lot of land is in any person and the right to the minerals therein in another it shall be valued and listed agreeably to such ownership in separate entries specifying the interests listed, and be taxed to the parties owning different interests respectively.

The county auditor in ascertaining as required by section 5548 whether the real property in each township, village or assessment district is assessed at its true value in money must include minerals, which are real estate.

Inasmuch as oil property fluctuates in value from year to year it would seem to be necessary that an assessment of such property be made annually and as it is required to be assessed as real estate, in order to either increase or decrease the value of minerals and mineral rights as carried on the duplicate for the year 1916, it will be necessary for the county auditor to find that the real estate in a township or other taxing district in which minerals are located is not assessed at its true value in money, and proceed to assess ALL of the real estate in the township including the minerals as required by section 5548 of the General Code. After an assessment of all the real estate in any sub-division has been made, the county auditor is required in future years to revalue and assess only such real estate as has changed in value.

In valuing mineral rights and lands containng minerals, the following instructions should be observed: If the ownership of the surface and the ownership of the mineral or any part thereof is in the same person, then the surface and the mineral must be valued together and carried in one entry upon the tax duplicate. If the surface is owned by one person and the right to the mineral therein by another person or company, the surface should be listed in the name of the owner and the right to the mineral separately listed in the name of its owner; for example, if A owns the surface of a tract of land and B owns the right

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to the oil contained in the tract, A reserving to himself a royalty interest in the amount of oil produced, the surface and the royalty interest should be assessed in one entry against A and the working interest should be assessed against B; in the event that a third person, C, owns the royalty interest, then the value of that interest should be assessed against C, all as real estate.

Form 6 relating to oil and gas properties, which has heretofore been used for assessors to report such properties, has been changed somewhat and will now be used by county auditors in securing from the owners of lands containing minerals and from the owners of separate mineral rights the necessary information to list the same as other real estate is listed.

It will be noted that heretofore the factor per barrel used for the valuation of oil included certain personal property in connection with the operation of the working interest. It has been necessary to change this so that the factor per barrel includes only the mineral right and all personal property used in the operation of leases must be listed on the regular form for the listing of personal property, Form 4 or Form 10 as the case may require.

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GENERAL RULES FOR THE APPRAISEMENT OF REAL AND PERSONAL PROPERTY FOR TAXATION IN OHIO.

At true value.

The constitution and the laws of the state provide that all property, both real and personal, shall be assessed at its true value in money and all property must be so listed by the owner or the person who has the control thereof. A wife is required to list her property separately from that of her husband.

Exemptions.

Every natural person is entitled to exemption of One Hundred Dollars of personal property, to be deducted from the total amount listed. This exemption may not be allowed on the return of a business of an individual and also on his other personal property, such as household goods, etc., and only one exemption — to the head of the family — can be allowed in the same household, except where the personal property of a wife or other member of the family is separately owned and listed. Legal representatives of living persons, such as guardians, attorneys, agents and the like, may exercise this exemption as to each of the persons so represented, but administrators and executors, being the representatives of their respective decedents, may not make such deductions from the aggregate of the property under their control; neither can incorporated companies claim this exemption.

Agents, etc.

Property in possession or control of a person as parent, guardian, trustee, executor, administrator, receiver, accounting officer, factor or agent, must be listed separately from his own in the name of such parent, guardian, etc.

Listing by assessor.

The assessor must call at the residence, office or place of business of every person of full age and sound mind, male and female, who has not made voluntary return of his personal property to the county auditor by May 1, and list and value such property.

Incorporated companies.

Public utilities, such as steam and electric railways, telephone and telegraph companies, etc., and incorporated companies should not make returns to the assessor.

Rules for ascertaining true value.

A general rule that may be followed in arriving at the true value of all classes of personal property is laid down by the Supreme Court in the case of Pratt v. The State, 35 O. S., 514:

"* * * The best rule for ascertaining the value of * * * property would be to deduct from the market price of new goods of like kind a reasonable amount for the depreciation in value caused by the wear and use."

No uniform rule for depreciation can be adopted. Conditions in each particular case will govern. The prices offered by second-hand dealers should not control, but rather the value which represents the actual worth of all articles

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of personal property to the owner. The amount of insurance carried should also be taken into consideration.

These rules should be used as the basis for ascertaining the true value of all classes of personal property.

WHERE PROPERTY IS TO BE LISTED.

Where property to be listed.

Merchants' and manufacturers' stocks and personal property on farms shall be listed where situated and all other tangible personal property shall be listed where the person to be charged with the taxes thereon resides at the time of listing, if residing within the county; if not, then such property shall be listed where it is situated when listed.

Where personal property shall be listed.

Intangible personal property, such as moneys, credits, stocks ,bonds, etc., has no situs of its own but takes the situs of its owner and is held to be situated, and shall be listed, wherever the owner thereof resides.

Same.

Personal property of persons removing from one taxing district to another, between the second Monday of April and the first Monday of June, if returned voluntarily to the county auditor before May 1, shall be listed where the owner resided on April 8, 1917; if no voluntary return was made then where the owner is first called upon by the assessor or where the property is when listed as the case may be.

Same.

Personal property in transit shall be listed where the owner resides; provided, that if intended for a particular business, it shall be listed where the property of such business is required to be listed.

Same.

Personal property of a deceased person whose residence at the time of his decease was in this state, shall be listed by his representatives where the deceased lived at the time of his death.

Same.

Property pertaining to a business carried on by a person, firm, partnership, association or unincorporated company shall be listed in the township, city or village in which such business is carried on, and separate returns shall be made for each taxing district.

THE NEW TAX BLANKS.

FORMS NO. 4 AND NO. 4B.

It will be noted that the items on the first page of form No. 4 have been materially changed. Much of the details formerly carried in the items on page 1 have been eliminated from the first page and attention is called to the fact that these details are now carried on page 3 of the blank and must in every case be given. Form No. 4a of last year has been included in form No. 4 this year.

Property owners and assessors should be instructed to fill out page 3 first and carry the totals to the proper items on page 1.

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Form No. 4b is prescribed to be used in all cases and a copy thereof must be furnished with each No. 4.

ITEMS OF THE TAX RETURN BLANK.

(Form No. 4.)

Item 1—Live stock.

The assessor should know the market value of all kinds of live stock and list the same in accordance therewith. Proper distinction should be made between graded and pure-bred stock.

Item 2—Vehicles.

In listing automobiles and motor trucks the information called for on page 3 of the blank should be given.

Item 3—Household goods, etc.

Attention should be called to the several divisions of Item 3.

Item 4—

Diamonds, other precious stones and all jewelry are included in Item No. 4, to which special attention is directed. Diamonds in particular have a commercial value, but all property of this class should be listed at its true value in money.

Item 5—

There has been great inequality in the returns under Item No. 5 in former years. Many prosperous farming townships show practically no returns of farm tools and machinery and all such returns should be corrected. The detail of this item should be carefully filled out on page 3 of the blank.

Item 8—

The property listed under Item No. 8 should be listed in detail on page 3 clearly indicating the kind of property listed.

Item 9. Merchandise.

The stocks of merchandise are to be assessed at their average monthly value. To the stock on hand April 1, 1916, add the purchases for the month and deduct the sales for the same time, less the gross profit thereon. The balance will represent the amount of goods on hand May 1; the monthly average will be obtained by continuing this process to April 1, 1917, and dividing the aggregate of the monthly invoices thus obtained by 12. By ascertaining the actual amount of the last inventory and by observation from time to time as to the state of the trade in the particular line of business the county auditor and assessor can usually determine whether or not a fair return has been made. All merchandise on consignment is to be listed in the name of the owner by the person having the control thereof. Any person engaged in selling personal property on commission who retains control of the property longer than forty-eight hours is defined by statute to be a merchant and should be listed as such.

Item 10—

Pawnbrokers must return the total value of all articles held in pawn on listing day under this item and must also return all goods purchased for sale as merchants under Item 9.

Item 11—Manufacturers.

Manufacturers must return under Item 11: The average value of all raw materials, materials in process of manufacture and finished articles on hand during the year ending April 1.

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The monthly average of each item is to be obtained by dividing the aggregate of the amounts of each of such items on hand at the end of each month of the past year, by the number of months in the year, or in which the person, firm or company has been engaged in such business

Item 12— Machinery and tools used in manufacturing shall be valued at the value they repreesnt to the owner as used in the business and not at the junk or second-hand value if detached from the business.

Item 13— Moneys. This item includes all moneys either in possession or on deposit subject to check or withdrawal on demand. Postal Savings Bank deposits come within this class. Uncertified outstanding checks can not be deducted from deposits in banks. Return of all money in bank shall be made as shown by the books of the bank.

Item 14— Credits. Credits are defined by Sec. 5327, General Code, and include all mortgages, notes, accounts receivable, stock and shares in building and loan companies, time deposits in banks and building and loan companies and all other legal claims and demands for money or other valuable thing.

From the amount of credits may be deducted all *bona fide debts*. Neither an excess of debts over credits nor the debts of a person having no credits, may be deducted from any item of the tax return other than Item 14. Credits are not required to be listed at more than the owner thereof believes will be received or can be collected.

Item 15— Bonds, stocks and annuities. Shares of stock of Ohio corporations and of foreign corporations all of whose property is taxed in Ohio in the name of the corporation are not required to be listed. (See Sec. 192 G. C., page .. herein, for the exemption of the stock of certain other foreign corporations). Outstanding bonds of the State of Ohio or of any city, village, hamlet, county, township or school district of the state issued prior to January 1, 1913, are exempt from taxation. All such bonds issued on or after January 1, 1913, and all industrial bonds should be listed. Bonds of the United States are non-taxable.

Item 16— Moneys invested in non-taxable securities. If money has been invested in non-taxable securities within the year, the money so invested should nevertheless be returned for the proportionate time the same was held before investment. To illustrate: If $10,000, returned in 1916, was held six months and then invested in such securities, the return for 1917 should be for one-half of the amount, or for $5,000.

Item 17. An annuity is an obligation of a person or company to pay to the annuitant a certain sum of money at stated times during the life or a specified number of years in consideration of the gross sum paid for such obligation, and should be valued for taxation at the present value to the annuitant determined by the number of years which the annuity is to be received, or in case of a life annuity upon the expectancy of such annuitant according to the mortality table.

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The possession of property, tangible or intangible, presumes ownership and where a property owner is the owner of credits the burden rests upon him to show that he is entitled to a deduction for debts.

Items and Dogs.

All dogs should be listed for the purpose of the per capita tax, but care must be exercised by assessors in determining the owner or harborer. Listing a dog against any one without his knowledge will usually be a source of trouble later and assessors should be especially careful to avoid mistakes of this nature. If the owner of a dog desires to place a value upon his dog as personal property the amount thereof shall be entered in Item 18 in addition to the proper listing under items 22 or 23.

Exemption.

Special attention is called to the fact that all property must be listed and the $100 exemption deducted on line 20 from the total amount listed and not from any item of the return. Executors and administrators, incorporated or unincorporated companies, firms and partnerships are not entitled to this exemption. Trustees, guardians, agents, etc., who act as the legal representatives of others, and persons owning property in common are entitled to the exemption. Only one exemption can be allowed in the same family unless different members thereof own and return separate property. Guardians are entitled to deduct this exemption from the property of each ward.

OTHER DUTIES OF ASSESSORS.

Statistics.

The statistics to be gathered by assessors have to do with the agricultural interests of the state and are of great benefit to farmers and those interested in agricultural pursuits. An abstract of these statistics is to be transmitted to the Ohio Agricultural Commission. Persons listing and assessors should use the utmost care in filling out that portion of the blank. Any assessor who neglects or refuses to perform his duty in this matter is liable to a penalty of from $20 to $100.

Cigarette returns.

Any person who sells cigarettes, or cigarette wrappers or any substitute for either, is liable for the tax on such traffic and the assessors are required to secure complete returns of the business.

Liquor returns.

Returns of the business of trafficking in intoxicating liquors are still required of assessors by statute, notwithstanding the fact that each county liquor licensing board has a complete list of the same.

An assessor should not act as agent or solicitor while engaged in the discharge of his official duties, or combine any private business whatsoever therewith.

If any person refuses to list, the assessor should write the words "Refused to List" in owners' column of the tax notice and assess the property himself. If any one refuses to swear, is absent or sick, write the proper word or words across the oath.

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County auditors and assessors are urged to give careful attention to these instructions and to the forms provided for the assessment of the several classes of personal property.

INCORPORATED COMPANIES.

(1) The president, secretary, or principal accounting officer of every *Incorporated Company* (except banks and public utilities) is required, annually, in the month of May, to make return to the county auditor of all personal property, moneys and credits of the company and of all the real estate necessary to its daily operation. Such property must be listed at its true value in money, and the return verified by the oath of the person so listing.

(2) It is the duty of the county auditor upon receiving such returns to ascertain and determine the value of such property. From the aggregate value of all the property of each company the county auditor must deduct the value as assessed for taxation of any real estate included in the return and then apportion the remainder in the manner provided in Section 5405 G. C.

(3) If no return is made to the county auditor, or if he is of the opinion that false or incorrect valuations have been made, or that the property has not been listed at its full value, or that it has not been listed in the location where the property belongs, he must have the property valued and assessed. Where no return or a false return has been made, the provisions of Section 5398 to 5403 G. C., inclusive, apply.

(4) In determining the value of the property of an incorporated company, the county auditor should consider the assessed value of the real estate and personal property, moneys and credits, the capitalization as shown by the value of the stock and bonds, the amount of insurance carried, the inventories, the value at which the real estate is carried on the books of the company, the value of the personal property as returned by the company or as otherwise ascertained by the county auditor and every element which enters into or may be a factor in fixing the value.

(5) The information called for in the blank prepared for the returns of Incorporated Companies is to enable the county auditor to intelligently perform his duty in assessing the property of such companies, and county auditors should insist upon the blanks being fully filled out.

The facts and circumstances surrounding each particular company, its property and business should be considered, and if this duty is intelligently and faithfully performed by assessing officers, the property of all the incorporated companies in the state will be assessed at the full, true value, equally and uniformly.

At this time when an earnest effort is being made to have all property assessed at its true value, it becomes the imperative duty of county auditors to see to it that this

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class of property is assessed at its true value, neither more nor less, in each instance.

BANKS.

It is the duty of the county auditor to fix the value of the shares of the capital stock of each incorporated bank and of each unincorporated bank whose capital is divided into shares; and to fix the value of the property representing capital of each unincorporated bank whose capital is not divided into shares. Sample blanks for these returns will be forwarded at the proper time and are to be made out in triplicate, one copy to be forwarded to the tax commission by the county auditor.

EQUALIZATION.

BOARD OF REVISION.

The county auditor, county treasurer and the president of the board of county commissioners constitute the board of revision for real and personal property.

Before the tax list is made out the Board of Revision shall examine and revise the returns of all property laid before it by the county auditor, both real and personal, and see that all property is listed at its true value in money.

The board of revision shall hear complaints as to assessments made during the current year and has power to increase or decrease the assessed value of any property complained of; they shall hear and determine complaints pending from the preceding year.

The county auditor shall give notice, by advertisement, that the tax statements and returns for the current year have been revised and the valuations completed and are open for public inspection in his office, and that complaints against any valuation or assessment, except the valuations fixed and assessments made by the tax commission of Ohio, will be heard by the county board of revision, stating in the notice the time and place of the meeting of such board.

No valuation complained of may be increased without reasonable notice to the person in whose name the property is listed.

Complaints may be filed with the county auditor at any time on or before the time limited for the payment of taxes for the first half year.

APPEALS.

Appeals from the action of the board of revision on complaint may be taken to the tax commission of Ohio within 30 days after the decision of the board.

TAX COMMISSION OF OHIO.

An abstract of the real estate and personal property shall be transmitted to the tax commission of Ohio by the county auditor, which commission shall determine whether

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or not such property is assessed at the true value thereof in money, and may increase or decrease the aggregate value of all or any class of such property by such a rate per cent or by such an amount as will place such property on the tax list at its true value in money. The commission may also order a re-assessment in any district or subdivision thereof, when, in its opinion, such property has been unequally assessed.

NEW STRUCTURES.

Special care should be taken to see that no building or other improvement constructed or begun since the day preceding the second Monday of April, 1916, is omitted from the assessment this year. Any improvement or re-modeling which substantially enhances the value should be taken into consideration, whether the same has been completed or is in process of construction. Buildings which were partly completed and returned at a part of their value last year, should be assessed at their full value in money this year.

THE TAX COMMISSION OF OHIO.

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TAX LAWS OF OHIO

AS CODIFIED AND REVISED FOR 1917

SO FAR AS THE SAME RELATE TO

ASSESSMENT OF REAL AND PERSONAL PROPERTY

(15)

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GENERAL POWERS AND DUTIES OF THE TAX COMMISSION.

Tax Commission shall supervise assessments.

SEC. 5579. In addition to all other powers and duties vested in or imposed upon it by law, the tax commission of Ohio shall direct and supervise the assessment for taxation of all real and personal property of the state. County auditors shall, under the direction and supervision of the tax commission of Ohio, be the chief supervising, assessing officer of their respective counties, and, with the local assessors selected in the manner provided in this act, shall list and value real and personal property for taxation, within and for their respective counties, except as may be otherwise provided by law. There shall also be in each county, a board to hear complaints and revise assessments of real and personal property for taxation, which shall be known as the county board of revision.

Application to Commission for exemption.

SEC. 5616. Any person, board or officer authorized by this act to file complaints with the county board of revision may complain to the tax commission of Ohio at any time prior to the thirty-first day of December in any year, of the determination of a county auditor respecting the liability of any property to taxation in that year, or its exemption therefrom. The commission shall hear such complaint and determine whether the property complained of is subject to taxation and certify its findings to the county auditor, who shall correct the tax list and duplicate accordingly.

Decisions of Tax Commission shall be binding.

SEC. 5623. The tax commission of Ohio shall decide all questions that may arise with reference to the construction of any statute affecting the assessment, levy or collection of taxes, in accordance with the advice and opinion of the attorney general. Such opinion and the rules, regulations, orders and instructions of the commission prescribed and issued in conformity therewith shall be binding upon all officers, who shall observe such rules and regulations and obey such orders and instructions unless and until the same are reversed, annulled or modified by a court of competent jurisdiction.

Commission to prescribe uniform rules.

SEC. 5624. The tax commission of Ohio shall, from time to time, prescribe such general and uniform rules and regulations and issue such orders and instructions, not inconsistent with any provision of law, as it may deem necessary, respecting the manner of the exercise of the powers

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and discharge of the duties of any and all officers relating to the assessment of property and the levy and collection of taxes. It shall cause the rules and regulations prescribed by it to be observed, the orders and instructions issued by it to be obeyed and the forms prescribed by it to be observed and used.

Commission to prescribe forms of blanks.

SEC. 5624-1. The tax commission of Ohio shall, from time to time, prescribe for and furnish to all county boards of revision, county auditors and county treasurers, blank forms for all oaths of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills and receipts, and all other documents, files and records authorized or required by any provisions of law relating to the assessment, levy or collection of taxes, or by any rules, regulations, orders or instructions of the commission, and blank forms of records and papers for all proceedings and official actions authorized or required by the provisions of any law relating to the assessment, levy or collection of taxes or by any rules, regulations, orders or instructions of the commission. County auditors, county treasurers and all other officers and all persons required to list property for taxation shall use true copies of such blank forms.

Enforcement of rules.

SEC. 5624-2. For the purpose of enforcing its rules, regulations, orders and instructions and compelling the observance and use of the forms prescribed by it, the tax commission of Ohio may institute, or cause to be instituted any proceedings, either civil or criminal, provided by law as a punishment, for the neglect, failure or refusal to obey any lawful requirement or order made by the commission, or as a means of preventing the violation or disobedience of such orders or compelling their enforcement. All such provisions of law shall be deemed to apply to the enforcement of the rules, regulations, orders and instructions of the tax commission of Ohio prescribed or issued under the authority of this act.

Conferences of assessment Officers.

SEC. 5624-3. The tax commission of Ohio may require county auditors, assessors and members of county boards of revision to meet and confer with the county auditors, assessors, members of county boards of revision, or with the commission on any matter relating to the assessment and valuation of property for taxation at such times and places as may be prescribed, from time to time, by the commission.

Tax Commission may order reassessment.

SEC. 5624-4. The tax commission of Ohio may order a reassessment of the real or personal property, or any class of either, in any district or subdivision thereof, when in its opinion, such property has been unequally or improperly assessed, to the end that all classes of property in such district shall be assessed in compliance with the law.

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How same shall be made.

SEC. 5624-5. When a reassessment is ordered in any district or subdivision thereof, the county auditor of such county shall proceed to make such reassessment in the manner provided by law for making original assessments. Provided, however, that if the tax commission of Ohio so orders, the county auditor shall, in the case of personal property, make such reassessment by revising and correcting the statements and returns on file in his office without taking new statements or returns from the persons required by law to list or return personal property for taxation.

How expenses of same shall be paid.

SEC. 5624-7. Any expense incurred by the tax commission of Ohio, with respect to the annual assessment of real and personal property in any district, shall be paid out of the treasury of the county in which such district may be located, upon presentation of the order of the tax commission of Ohio certifying the amount thereof to the county auditor, who shall thereupon issue his warrant therefor upon the general fund of the county, directed to the county treasurer, who shall pay the same. All moneys paid out of the county treasury under authority of this section and section 1465-24 of the General Code shall be charged against the proper district, and amounts so paid by the county shall be retained by the county auditor from funds due such district at the time of making the semi-annual distribution of taxes.

Tax Commission may be heard in any court.

SEC. 5624-8. For the purpose of protecting the public interests, the tax commission of Ohio is authorized to appear and upon its application, entitled to be heard in any court or tribunal, in any proceeding involving the appraisement, valuation or equalization of property for the purpose of taxation, or the assessment or collection of taxes, and it shall be the duty of the clerk of any court of record, to immediately transmit to the commission, by registered letter, a copy of the petition filed in any such action, and charge the fee therefor in the costs.

Tax Commission may institute proceedings.

SEC. 5624-9. The tax commission of Ohio may cause to be instituted proceedings to remedy improper or negligent administration of the taxation laws of the state.

Remission of taxes and penalties.

SEC. 5624-10. The tax commission of Ohio may remit taxes and penalties thereon, found by it to have been illegally assessed, and such penalties as have accrued or may accrue, in consequence of the negligence or error of an officer required to perform a duty relating to the assessment of property for taxation, or the levy or collection of taxes. It may correct an error in an assessment of property for taxation or in the tax list or duplicate of taxes in a county, but its power under this section shall not extend to taxes levied under the provisions of subdivision 2 of Chapter 15 of title 2, Part Second of the General Code.

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Notice of same to county officers.

SEC. 5624-11. No such taxes, assessments or penalties in excess of one hundred dollars, shall, in any case, be remitted until after ten days' notice in writing of the application to have same remitted has been served upon the prosecuting attorney and the county auditor of the county where such taxes or assessments were levied and proof of such service has been filed with the commission. When any taxes or penalties have been remitted as provided in this and the next preceding section, the commission shall make a report thereof to the auditor of state.

Additional Powers and duties.

SEC. 5624-12. In addition to the duties specifically imposed by law upon county auditors, assessors, assistant assessors, and county boards of revision, they and each of them shall perform such other duties relating to the asessment of property for taxation or the levy or collection of taxes as the tax commisison of Ohio in the exercise of its powers may, from time to time, direct, and in the discharge of such duties they and each of them shall exercise all and singular the powers in them vested by this act.

PENALTIES.

Political activity prohibited.

SEC. 12924-6. An assessor, assistant assessor, member of a county board of revision, member of the tax commission of Ohio, or any assistant, expert, clerk or other employe of a county board of revision or the tax commission of Ohio, who holds any position on or under any committee of a political party, or who subscribes or pays any money or other thing of value to any person or organization for the purpose of promoting or defeating or otherwise influencing any legislation, or who circulates any initiative or referendum petition, shall be removed from his office or employment in the manner prescribed for removals by this act, and shall be fined not more than one hundred dollars for each such offense.

Penalty for divulging information.

SEC. 12924-7. Whoever, being a county auditor or a member of a county board of revision, divulges, except in the performance of his duties or upon the order of the tax commission of Ohio, or when called upon to testify in any court or proceeding, any information acquired by him in the exercise of the powers in him vested by any provision of this act or while claiming to exercise any such powers, in respect to the transactions, property or business of any person, company, firm, corporation, association or partnership, shall be fined not less than fifty dollars nor more than three hundred dollars, and shall thereafter be disqualified from acting in any official capacity whatever in connection with the assessment or collection of taxes.

Same.

SEC. 12924-8. Whoever, being an assessor, assistant assessor or an expert, clerk or employe of a county auditor or county board of revision, divulges, except in the perfor-

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mance of his duties or upon the order of the tax commission of Ohio or in his report to the county auditor or to the county board of revision, as the case may be, or when called upon to testify in any court or proceeding, any information acquired by him in the exercise of the powers in him vested by any provision of law, or while claiming to exercise such powers in respect to the transactions, property or business of any person, company, firm, corporation, association or partnership, shall be fined not less than fifty dollars nor more than three hundred dollars, and shall thereafter be disqualified from acting in any official capacity whatsoever in connection with the assessment or collection of taxes.

Penalty for fraudulent violation.

SEC. 12924-9. Whoever, being an assessor, assistant assessor, county auditor or a member of a county board of revision, or a deputy county auditor, or an expert, clerk or employe of a county board of revision, wilfully and fraudulently values any real or personal property for taxation, except at the true value thereof in money, as provided by law, shall be fined not less than two hundred dollars nor more than one thousand dollars.

Penalty for failure, neglect, refusal or evasion of duty.

SEC. 12924-10. Whoever, being a county auditor or a member of a county board of revision or an assessor, assistant assessor, expert, clerk, or other employe of a county auditor or a county board of revision, refuses or knowingly neglects to perform any duty enjoined on him by law, or consents or connives at any evasion of the provisions of this act or of Title 1, Part Second of the General Code, whereby property required to be assessed is unlawfully exempted, or the valuation thereof entered at less than its true value, for each such neglect, refusal, consent or connivance, shall be fined not less than one hundred dollars nor more than one thousand dollars.

GENERAL PROVISIONS.

Officers must answer questions; penalty.

SEC. 174. Each state, county and other officer under the laws of this state, shall answer fully, promptly and without compensation, such special and general questions for securing statistical information as the secretary of state may propose. If any officer refuses or neglects to furnish promptly full and accurate answers to any such questions, he shall forfeit and pay not less than five dollars nor more than fifty dollars, to be recovered by civil action in the name of the state. When directed by the secretary of state, the prosecuting attorney of the proper county shall institute and prosecute such action and pay the amount collected into the county treasury. (R. S. Sec. 140.)

Election of assessors; assessment district.

SEC. 3349. At the regular election to be held in November, 1915, and biennially thereafter, assessors shall be elected in the manner provided by law for the election of

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ward, district, city, village and township officers as follows: In municipal corporations divided into wards, one assessor shall be elected in each ward; in villages one assessor shall be elected; in cities not divided into wards, the board of deputy state supervisors of elections or the board of deputy state supervisors and inspectors of elections, as the case may be, shall, acting in conjunction with the county auditor, within ten days after this act shall become effective, divide such cities or such part or parts thereof as may be located in their county, into such number of assessment districts as in the judgment of the county auditor may be necessary in order to provide for the assessment of all the property therein; a division so fixed shall remain in effect for a period of four years, at the expiration of which and quadrennially thereafter a like division shall be made in the same manner and by the same authority. One assessor shall, at the time specified in this section, be elected in each assessment district so created; provided, however, that nothing therein shall be so construed as to require a division of any municipal corporation or part thereof into assessment district when, in the judgment of the county auditor, such division is not necessary, in which event one assessor shall be elected in the entire municipal corporation or in that part thereof which may be located in one county as the case may be; in townships not having a municipal corporation therein, one assessor shall be elected in such township; in townships composed in part of a municipal corporation, one assessor shall be elected in the territory outside such municipal corporation. An assessor shall be a citizen possessing the qualifications of an elector of such ward, district, city, village or township. Such assessor shall take and hold his office for the term of two years from and after the first day of January following his election. Upon the election and qualification of such assessor the right of the deputy assessor, theretofore appointed under any provision of law to exercise any powers or perform any duties as such deputy assessor shall cease and determine, and he shall turn over to the person so elected and qualified, all the books, records, papers and furniture of said office. Such elected assessor shall be the successor of said appointed officer, with full power to take up, carry on and complete any and all of the unfinished business thereof, and he shall perform all the duties, exercise all the powers, and be subject to all the liabiliites and penalties devolved, conferred or imposed by law upon the deputy assessor so appointed.

Qualifications term, powers and duties.

Assistant assessors; Appointment and duties of.

SEC. 3350. An assessor who is unable within the time prescribed to complete his work, may appoint such person or persons as the county auditor may in writing authorize and approve, as assistant assessors for his ward, district, city, village or township. An assistant assessor shall possess all the qualifications of an elected assessor, and after giving bond, and taking the oath prescribed by law, shall

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perform such services under the direction of the assessor, as he may require, in delivering notices, forms and blanks for the listing of property, and in procuring facts and information relative to the amount, character and description of all property which the assessor is required by law to list, as will aid such assessor in ascertaining the true value thereof in listing such property for taxation. He shall also, under the direction of such assessor, administer to the proper persons listing property for taxation, the oath required by law, and shall deliver such tax lists, together with such information and description of property, to said assessor. The assessor shall examine the lists made and delivered to the assistant assessor by each person listing property to him, and if the assessor from such examination together with the facts relating thereto, obtained by such assistant, believes the return incorrect either in value or articles listed or omitted, he shall correct the same, and if he deems it necessary, may view the property, examine the owner under further oath, and determine its true value in money.

Bond of.

SEC. 3351. Each assessor and assistant assessor shall give bond, payable to the state, for the faithful performance of his duties. The form of such bonds shall be prescribed by the attorney general and furnished by the tax commission of Ohio, and their execution shall be approved by the prosecuting attorney of the proper county. Each bond when executed shall be submitted, with the oath of office endorsed thereon, to the auditor of the county wherein the principal resides. If the auditor approves the surety thereon, he shall endorse his approval on the bond and file it in his office and there safely keep it. The sureties on such bonds may be released from liability thereon in the manner and subject to the limitations provided by sections twelve thousand one hundred and ninety-five to twelve thousand one hundred and ninety-seven, inclusive of the General Code. Each such bond, and the principal thereon, personally, shall be liable, in addition to any other liability growing out of the exercise of the powers and duties of his office by the principal, for any damage to any person caused by neglect, default, fraud, or unlawful act of the principal, of which he may be guilty while acting within the scope of his official duties or under color of his official authority. The bond of an assessor shall be in the sum of one thousand dollars, and that of an assistant assessor in the sum of five hundred dollars.

Oath of

SEC. 3352. Each assessor, before entering upon the discharge of the duties of his office, shall take and subscribe an oath, faithfully and impartially to assess the personal property in his district, and otherwise faithfully to perform the duties imposed upon him and impartially to exercise the powers vested in him by law . Each assistant assessor shall, before entering upon the discharge of the

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duties of his office ,take and subscribe an oath, faithfully and impartially to perform the duties imposed upon him by law. Each member of a county board of revision shall, before entering upon the discharge of the duties of his office, take and subscribe an oath faithfully and impartially to discharge the duties of his office.

Removal of assessors or assistants.

SEC. 3353. The county auditor may summarily remove any appointed assessor or assistant assessor when, in his judgment, the public interest so requires. He may also remove any elected assessor for want of moral character, inefficiency, incompetency, neglect or breach of duty or malfeasance in office, giving to him a copy of the charges against him, and an opportunity to be publicly heard thereupon not less than ten days' notice. The decision of the county auditor therein shall be final. The county auditor may suspend without pay such assessor during the pendency of such proceedings for his removal.

Vacanices how filled.

SEC. 3353-1. If there shall be a failure to elect an assessor in any ward, district, city, village or township, or if a person elected assessor fails to give bond and take the oath of office within thirty days after his election, or if after his appointment or election, an assessor shall remove from the ward, district ,city, village or township for which he was appointed or elected, the office shall be deemed vacant. Should there be at any time a vacancy in such office for any of the causes aforesaid, or from any other cause, the county auditor shall fill such vacancy by appointing any competent and suitable elector of such ward, district, city, village or township, who will accept and perform the duties of such office.

Assessors shall list and value property.

SEC. 3354. Assessors, within their respective districts, shall, under the direction of the county auditor, list and value for taxation the property subject to taxation therein, except as otherwise provided by law.

Shall administer an oath.

SEC. 3355. The assessor shall actually administer an oath, as required by law, to each person upon whom he calls to list property for taxation, and personally urges and insists upon a strict compliance with law in the making of such list. Should an assessor neglect to administer such oath, or knowingly omit the performance of any other duty, for every such offense he shall be fined not less than ten nor more than two hundred rollars, and stand committed until the fine and costs are paid. He shall not be liable for failure to administer it if the person declines to take such oath, or is unable from sickness or absence. (R. S. Sec. 1521.)

Statistics to be gathered and returned by assessors.

SEC. 3356. Annually, at the time of taking the lists of personal property for taxation, the assessor shall require and take for each person, company and corporation

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in his township or precinct verified by oath, the statements for the preceding year following:

AGRICULTURE.

The number of sheep killed by dogs, their value, and the number of sheep injured by dogs, and the estimate of the amount of damages by such injury; the number of acres put in wheat, rye, barley, corn, oats, and buckwheat, and the number of bushels of each produced; the number of acres in timothy and other grass, except clover, and the number of tons of grass and bushels of seed produced therefrom; the number of acres in clover, the number of tons of hay made therefrom, the number of bushels of seed obtained therefrom, and the number of acres of clover plowed under for manure; the number of acres planted in tobacco, and the number of pounds obtained therefrom; the number of acres put in flax, the number of pounds of fiber gathered, and the number of bushels of seed obtained; the number of acres planted in sorgo, the number of gallons of syrup, and pounds of sugar manufactured; the number of pounds of maple sugar, and the number of gallons of maple syrup manufactured; the number of pounds, each, of butter and cheese manufactured; the number of acres planted in potatoes, and the number of bushels produced; the number of acres planted in sweet potatoes, and the number of bushels produced; the number of acres in vineyard, the number of acres planted within the year, the number of pounds of grapes gathered, and the number of gallons of wine produced; the number of pounds of wool shorn; the number of acres in orchard, and the number of bushels of apples, peaches, cherries, plums, and pears produced; the number of acres used for pasturage and number of acres not cultivated or pastured; the number of hives of bees, and the number of pounds of honey produced; the number of dozens of eggs shipped to places beyond the state; the number of acres sowed, planted or to be sowed in wheat, rye, barley, oats, corn, and potatoes, for the harvest of the then present year.

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Return of statistics; agricultural statistics.

SEC. 3357. At the time he returns the lists of personal property for taxation, the assessor shall make return of all such statistics to the county auditor. On or before the first day of August, each year, the county auditor shall make return to the auditor of state of all statistics returned to his office, except those statistics under the head of "Agriculture", which he shall return to the agricultural commission on or before the tenth day of July, each year, and the commission may compile and publish them in the monthly crop and stock bulletins and annual report. (R. S. Sec. 1523.)

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Penalty for not making out and returning statistics.

SEC. 3358. An assessor who neglects or refuses to make out and return statistics as herein required, shall forfeit and pay to the state not less than twenty nor more than one hundred dollars, to be recovered by action which shall be brought by the prosecuting attorney, on the request of the auditor of state. The amount recovered, shall be paid into the state treasury to the credit of the school fund. (R. S. Sec. 1524.)

Penalty for refusing to make statements.

SEC. 3359. Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them, herein required, shall forfeit and pay to the state not less than fifty nor more than one hundred dollars, to be recovered and paid as provided in the next preceding section. (R. S. Sec. 1525.)

Compensation of assessors.

SEC. 3364. The compensation of assessors and assistant assessors, which shall be paid out of the county treasury, shall be four dollars per day for each day of not less than eight full hours of actual service they are necessarily engaged in the performance of their duties. Each assessor and assistant assessor shall make and file with the county auditor a statement giving in detail the date of each day on which he was necessarily engaged in the performance of his duties, the number of hours he worked each such day and verify it by oath, which oath the county auditor may administer. If the county auditor is satisfied that such statement is correct he shall draw his warrant on the county treasurer for the amount thereof. No such warrant shall be drawn until such assessor or assistant assessor has filed with the county auditor all the statements and returns of property listed by him, the lists of the owners of property, the statistics and enumerations required of him by law, and the county auditor is satisfied that the same are as full and accurate as could be made. The county auditor shall fix the time within which such officers shall complete their work and they shall not receive compensation for a longer period, unless the county auditor, for good cause shown, shall extend the same.

Auditor to fix time for completion of work.

Auditor's tax list and duplicate.

SEC. 2583. On or before the first Monday of August annually, the county auditor shall compile and make up, in tabular form and alphabetical order, separate lists of the names of the several persons, companions, firms, partnerships, associations and corporations in whose names real or personal property has been listed in each township, city, village, special district, or separate school district in his county, placing separately, in appropriate columns opposite each name, the description of each tract, lot or parcel of real estate, the value of each tract, lot or parcel and the value of the improvements thereon, if any, and in a separate list the aggregate value of the personal property as listed therein and revised by him, or the county board of revision, as the case may be, and the number of

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dogs, and the value, if given by the owner. If the name of the owner of any tract, lot or parcel of real estate or of any item of personal property is unknown, the word "unknown" shall be entered in the column of names opposite said tract, lot, parcel, or item. Such lists shall be prepared in duplicate. On or before the first Monday of September in each year, the county auditor shall correct such lists in accordance with the additions and deductions ordered by the tax commission of Ohio, and by the county board of revision, and shall certify and on the first day of October deliver one copy thereof to the county treasurer. The copies prepared by the county auditor shall constitute the auditor's tax list and treasurer's duplicate of real and personal property for the current year. In making up such tax lists, the county auditor may place each town lot in its numerical order, and each separate parcel of land in each township according to the numerical order of the section.

Power to administer oaths.

SEC. 5586. Each assessor, assistant assessor and member or chief clerk of a county board of revision shall have power to administer oaths.

All documents open to public inspection.

SEC. 5591. All files, statements, returns, reports, papers or documents of any kind whatsoever in the office of a county auditor or of a county board of revision or in the official custody or possession of such officer or board shall be open to public inspection.

Certain employes exempt from civil service.

SEC. 5600. No experts, assistant, clerk, employe, or assistant assessor herein provided for shall be subject to the provisions of any civil service law or regulation.

Abstract of real and personal property.

SEC. 5612. Annually, when required by the tax commission of Ohio, each county auditor shall make out and transmit to the tax commission of Ohio an abstract of the real and personal property of each taxing district in his county, in which he shall set forth the aggregate amount and value of each class of real and personal property in such county as it appears on his tax list, or on the statement and returns on file in his office.

Determination of valuations by Tax Commission annually.

SEC. 5613. The tax commission of Ohio shall, annually, determine whether the real and personal property, and the various classes thereof, in the several counties, cities, villages and taxing districts in the state, have been assessed at the true value thereof in money, and if it finds that the real or personal property, or any class of real or personal property, in any county, city, village or taxing district in the state as reported by the several county auditors to it, is not listed at its true value in money, it may increase or decrease the aggregate value of the real property or of the personal property, or any class of real or personal property, in any such county, township, city, village, or tax-

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ing district, or in any ward or division of a municipal corporation, by such rate per cent., or by such amount as will place such property on the tax list at its true value in money, to the end that each and every class of real and personal property in the state shall be listed and valued for taxation by an equal and uniform rule at its true value in money.

Rate of increase or decrease to be transmitted to county auditors.

S53. 5614. When the tax commission of Ohio has increased or decreased the aggregate value of the real or personal property or any class thereof, in any taxing district or subdivision thereof, it shall transmit to each county auditor a statement of the amount or rate per cent. to be added to or deducted from the valuation of such property, or class thereof, in each taxing district or subdivision thereof, in his county, specifying the amount or rate per cent. to be added to or deducted from the valuation of the real or personal property or class of either in such district or subdivision thereof.

Additions and deductions, how made by county auditors.

SEC. 5615. The county auditor shall forthwith add to or deduct from each tract, lot or parcel of real property, or class of real property, the required per cent. or amount of the valuation thereof, and shall forthwith add to or deduct from the amount of personal property assessed in each name the required per cent. or amount of the valuation of any kind or class of personal property included therein, as ascertained by reference to the statements or returns on file in his office, adding or deducting, in each case, any sum less than five dollars so that the value of any separate tract, lot or parcel of real property and the aggregate value of the personal property listed in any name shall be ten dollars or some multiple therof.

Notice of violation of law to prosecuting attorney.

SEC. 5622. The tax commission of Ohio, county auditors and county boards of revision shall notify the prosecuting attorney of the proper county of any wilful violation of the laws relating to the assessment of property for taxation by persons, firms, partnerships, associations or corporations, for which a penalty, either civil or criminal, may be provided by law.

Power to examine records.

SEC. 5624-13. Each county auditor, assessor, assistant assessor, member of a county board of revision and each expert, clerk or employe of a county board of revision may, at all reasonable times, examine and make memoranda from any and all records, books, papers, documents, statements or account, of record or on file, in any public office of any county, township, city, village, school district or special taxing district in the state, including the offices of justice of the peace, free of charge, and the officers thereof shall furnish information of any and all matters, of record or on file, in their respective offices, as may be required by such county auditor or member of a county board of revision.

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The tax commission of Ohio, or any person or persons employed by the commission for that purpose, shall have like powers, and in addition thereto may examine and make memoranda from any records, books, papers, documents, statements or accounts of record or on file, in any office or department of the state, and all public officers, including officers of the state, shall furnish to the tax commission of Ohio information of any and all matters of record or on file in their respective offices, as may be required by the commission. Any expert, clerk or employe of a county auditor or a county board of revision or person employed by the tax commission of Ohio shall exhibit the written order of the county auditor, county board of revision or tax commission of Ohio, as the case may be, before being entitled to make such examination. Nothing in this act shall be construed or held to authorize the tax commission, or any of its agents or employes, or any county auditor or any assessor or board of revision, to examine the accounts or records of any banking or financial institution which is subject to official inspection under the laws of the state of Ohio or of the United States, nor to demand or receive any list of depositors, stock depositors, members or others who transact business in or with such institutions.

Lists of depositors in in banks.

SEC. 5624-14. If any county auditor or county board of revision discovers the existence of any taxable property subject to be listed and assessed for taxation in another county, such county auditor or county board of revision shall notify the county auditor of the county in which such property is required to be listed and assessed and shall transmit to such county auditor by mail all information coming to their knowledge respecting such property. If any county auditor or county board of revision discovers or has reason to believe that property subject to be listed in their county is located in another county, or that the county auditor of any other county has the means of acquiring any information respecting such property, such county auditor or county board of revision shall notify the county auditor of such other county, who shall, upon request, make such inquiries and investigations as may be required and furnish the same to such county auditor or county board of revision. County auditors and county boards of revision shall have and exercise, in making the inquiries and investigations provided for in this section, all powers in them vested by any provisions of law.

Duty of auditor or board of revision discovering property subject to tax in another county.

SEC. 5624-15. The prosecuting attorney shall be the legal adviser of the county auditor in all matters relating to taxation and shall prosecute and defend all actions and proceedings in any court, in connection therewith ,to which the county auditor or the county board of revision may be a party; and in all respects act as the attorney of the county auditor or the county board of revision, as the case may be. He shall, upon request of the county auditor or county

Prosecuting attorney legal advisor in matters of taxation.

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board of revision, appear in any investigation or examination which either of them is authorized to make in such matters and examine the witnesses, or in any other manner aid them in such investigation or examination. The attorney general, on the request of the tax commission of Ohio, shall assist the prosecuting attorney in the performance of any duties required of him by this section.

DEFINITIONS.

Meaning of word "person".

SEC. 5320. The word "person" as used in this title, includes firms, companies, associations and corporations; words in the singular number include the plural number, the words in the plural number include the singular numbers; and words in the masculine gender include the feminine and neuter genders. (R. S. Sec. 2730.)

"Personal tax."

SEC. 5321. The terms "personal tax" and "tax on personal property" as so used, include all taxes, excepting only the tax upon real estate specifically as such. (R. S. Sec. 2860.)

"Real property" and "land."

SEC. 5322. The terms "real property" and "land" as so used, include not only land itself, whether laid out in town lots or otherwise, with all things contained therein but also, unless otherwise specified, all buildings, structures, improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or appertaining thereto. (R. S. Sec. 2730.)

"Investment in bonds."

SEC. 5323. The term "investment in bonds" as so used, includes all moneys in bonds, certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, states, or other incorporations, or by the United States, held by persons residing in this state, whether for themselves or others. (R. S. Sec. 2730.)

"Investment in stocks".

SEC. 5324. The term "investment in stocks" as so used, includes all moneys invested in the capital of stock of a bank whether incorporated under the laws of this state or the United States, or an association, corporation, joint stock company, or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by law, held by persons residing within this state, either for themselves or others. (R. S. Sec. 2730.)

"Personal property."

SEC. 5325. The term "personal property" as so used, includes first, every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property,

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as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion, or interest in such stocks, profits, or means, by whatsoever name designated, inclusive of every share or portion, right, or interest either legal or equitable, in and to every ship, vessel, or boat, of whatsoever name or description, used or designated to be used either exclusively or partially in navigating any of the waters within or bordering on this state, whether such ship, vessel, or boat is within the jurisdiction of this state or elsewhere, and whether it has been enrolled, registered, or licensed at a collector's office, or within a collection district in this state, or not; third, money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties thereto it is considered as security merely. (R. S. Sec. 2730.)

"Money" or "moneys."

SEC. 5326. The term "money" or "moneys," as so used, includes any surplus or undivided profits held by societies for savings or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interests therein, is entitled to withdraw in money on demand. (R. S. Sec. 2730.)

"Credits."

SEC. 5327. The term "credits" as so used, means the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due or to become due to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of the state, other than such as are held to be money, as hereinbefore defined, when added together, estimating every such claim or demand at its true value in money, over and above the sum of legal bona fide debts owing by such person. In making up the sum of such debts owing, there shall not be taken into account an obligation to a mutual insurance company, nor an unpaid subscription to the capital stock of a joint stock company, nor a subscription for a religious, scientific, literary, or charitable purpose; nor an acknowledgment of indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment to be a full consideration therefor; nor an acknowledgment made for the purpose of diminishing the amount of credits to be listed for taxation; nor a greater amount or portion of a liability as surety, then the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there are no securities. Pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits, a greater portion of any credits

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than he believes will be received or can be collected, or a greater portion of an obligation given to secure the payment of rent than the amount that has accrued on any lease and remains unpaid. (R. S. Sec. 2730.)

PROPERTY SUBJECT TO TAXATION.

Property subject to taxation.

SEC. 5328. All real or personal property in this state, belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or otherwise, or persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom. Such property, moneys, credits, and investments shall be entered on the list of taxable property as prescribed in this title. (R. S. Sec. 2731.)

When public lands become taxable.

SEC. 5329. All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which are hereafter sold by the United States, shall be subject to taxation as other lands in this state immediately after such sale. School or ministerial lands shall not be sold for taxes until the purchase money therefore is fully paid, but shall be returned as delinquent, and continue on the duplicate, with the taxes of each year charged thereon, and added to the tax and penalty due when they became delinquent, until payment is made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands are resold by the county auditor, pursuant to the laws povrided for the sale of such lands. (R. S. Sec. 2731.)

Lands held by religious society, etc., under lease of more than fifteen years subject to taxation.

SEC. 5330. All lands held under lease for a term exceeding fifteen years, and not subject to re-valuation, belonging to the state, a municipal corporation, religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding them, and shall be assessed in their names. (R. S. Sec. 2733.)

EXEMPT PROPERTY.

Schoolhouses churches, colleges, etc.

SEC. 5349. Public school houses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents,

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issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (R. S. Sec. 2732.)

Graveyards.

SEC. 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view of profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation. (R. S. Sec. 2732.)

State or U. S. property.

SEC. 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation. (R. S. 2732.)

Courthouses, jails, etc.

SEC. 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (R. S. Sec. 2732.)

Lands, etc., to support poor.

SEC. 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision thereof for public purposes, and property belonging to institutions of public charity only, shall be exempt from taxation. (R. S. Sec. 2732.)

Lands, etc., for support of Children's Home.

SEC. 5353-1. Property, real, personal and mixed, the net income of which is used solely for the support of institutions used exclusively for children's homes for poor children, the real estate on which said institutions are located, and the buildings connected therewith, shall be exempt from taxation.

Armory buildings, etc.

SEC. 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organization, shall be exempt from taxation. (R. S. Sec. 2732.)

Fire engines, etc.

SEC. 5355. Fire engines, property and other implements used for the extinguishment of fires, with the build-

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ings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation. (R. S. Sec. 2732.)

Market houses and halls.

SEC. 5356. Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation. (R. S. Sec. 2732.)

Waterworks, etc.

SEC. 5357. Works, machinery, pipe-lines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation. (R. S. Sec. 2732.)

Stocks.

SEC. 5358. Stocks or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation. (R. S. Sec. 2732.)

Monuments and funds therefor.

SEC. 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and mounments and monumental buildings, shall be exempt from taxation. (R. S. Sec. 2732.)

Certain sum.

SEC. 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner. (R. S. Sec. 2732.)

Certain lands used as site for monument.

Sec. 5361. Lands held and used as the place of interment of a distinguished deceased persons and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monuments or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose. (R. S. Sec. 2732a.)

Lands held by memorial association.

SEC. 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers' memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation. (83 v. 3 § 2.)

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Prehistoric earthworks or historic buildings.

SEC. 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto. (97 v. 49 §§ 1, 2.)

Property of certain societies.

SEC. 5364. Real or personal property belonging to an incorporated post of the grand army of the republic, union veterans union, grand lodge of free and accepted masons, grand lodge of the independent order of odd fellows, grand lodge of the knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organigations, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest of income derived therefrom, shall not be taxable, and the trustees of any such organizations shall not be required to return or list such property for taxation. (R. S. Sec. 2732-3.)

NOTE: The attorney general has held that insofar as this section seeks to exempt the property of lodges and secret benevolent organizations containing a lodge system not open to voluntary mmebership of the public, it is unconstitutional.

"Dunkers."

SEC. 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German baptists or dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation. (89 v. 383 § 1.)

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LISTING PERSONAL PROPERTY.

Each property owner responsible for his own tax return.

SEC. 5366. In order to facilitate the listing of personal property, moneys, credits, investments in bonds, stocks, joint companies or otherwise, in the subdivisions mentioned in section 3349 of the General Code, each person required by law to list the same shall make a return thereof under oath to the county auditor on the second Monday in April, or within fifteen days thereafter, of any year, the same to be made on the blanks furnished, by order of the State tax commission for such purposes, which the auditor shall have supplied at his office for use of persons required to list such property of any character. The county auditor may mail such blanks prior to the second Monday in April to the persons required to list such property, or may place listing blanks at convenient places in each taxing subdivision, and give notice thereof in one newspaper of general circulation in the county. Each person required by law shall correctly list all such property on such blanks giving the true value thereof in money, and answer all questions correctly, and give all information, asked and required by the printed forms contained on such blanks. The person making such return for taxation shall subscribe and make oath to the correctness of all matters contained therein, and such oath may be administered by any assessor, assistant assessor, county auditor, deputy county auditor, mayor, justice of the peace, township clerk or notary public, after which the same shall be delivered in person or by mail to the county auditor, on or before the first day of May. Any person required by law to list such property for taxation, who fails or neglects to file with the county auditor, as required by this act, a true list and valuation of his property, shall not be entitled to any exemption as provided by section 5360 of the General Code. The county auditor shall examine such returns and after giving notice to the person making oath thereto, may make corrections thereof and may go over the same together with the assessor of the same taxing subdivision, and if they believe any property is omitted from any returns, or that the value is incorrect, the assessor shall call upon the person listing such property and upon actual view list and assess such property at its true value in money. The county auditor shall deliver to the assessors of the respective subdivisions at the time of their meeting for instructions, a list of all persons and property so returned for taxation, and may deliver the original returns to such assessor for his use, and such assessor shall inspect the returns made and cause to be listed and returned for taxation as provided in this act, all such property not at that time listed and returned to the county auditor. No assessor or assistant assessor shall be paid any per diem salary for administering an oath as herein provided where returns are being made to the county auditor, but they shall administer all oaths to persons making returns as

Tax return blanks how distributed.

Oath of person listing.

Duty of county auditor as to voluntary returns.

Assessors to administer oaths gratis.

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herein provided to the county auditor, without charge to such person, but shall be paid the sum of ten cents for each person so sworn to his return prior to May first of any year, on the warrant of the county auditor, at the time of payment of his per diem services. Provided, however, that the provisions of this section shall not apply to public utilities, banks and bankers, or corporations, the listing and return of the property of which is otherwise provided by law.

When and where property to be listed.

SEC. 5366-1. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, except the stock in trade of transient persons, shall be made between the second Monday of April and the first Monday of June, annually. The listing and valuation of all such property for taxation shall be made as of the day preceding the second Monday of April, annually, and all personal property, moneys, credits and investments except as otherwise provided in this act shall be listed and valued with respect to the ownership thereof on said date and in the place where then taxable, provided that the provisions of this section shall not apply to the return of the resources and liabilities of incorporated and unincorporated banks, nor in any case where property is required to be returned for taxation, or to be valued, by the tax commission of Ohio; nor in any case where the liability of any person or of any property to taxation is required to be originally determined by the tax commission of Ohio.

Annual meeting of the assessors for instructions.

SEC. 5367. The assessors of each county shall, annually, on the first Monday of May, meet at the office of the county auditor. Notice of such meeting shall be mailed, or otherwise delivered, to each assessor, by the auditor, not less than five days before the date of such annual meeting. The auditor shall meet with the assessors and instruct them as to their duties, directing their attention particularly to the provisions of law and the rules and instructions of the tax commission of Ohio relating to the listing and valuing of property for taxation. The auditor also may at any other time call assessors before him for additional instructions, and assessors shall obey such calls and instructions. The county auditor shall provide and deliver to the assessor at such annual meetings the necessary blanks and instructions.

Duty of assessors as to voluntary returns.

SEC. 5368. At the direction of the county auditor, the assessor shall examine the lists returned under the provisions of section 5366 of the General Code, and ascertain what property, if any, is omitted therefrom, and what persons, if any, have failed to make returns; and it shall be his duty to list and return at its true value in money, all the personal property required to be listed by persons in his subdivision which has not then been returned. The

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return of any property which has been improperly valued by the person listing, shall likewise be corrected by the assessor, and such property listed by him at its true value. He shall return all lists taken by him or his assistant to the county auditor, on or before the first Monday in June.

Oath of person listing.

SEC. 5369. Each person required to list property for taxation shall take and subscribe an oath or affirmation that all the statements in such list are true, and that such list contains a full disclosure of all property required by law to be listed for taxation, and the true value in money of all such property; and when any person required by law to list and make return of property to the county auditor, shall wilfully fail or refuse to make such list or return within the time fixed by law, or shall refuse to take and subscribe an oath or affirmation to such list or return, or shall wilfully omit to make a full and complete list and return of all taxable property, or shall wilfully fail to give the true value of any property in such list or return, or shall wilfully fail or refuse to answer all questions contained in the blanks for listing such property, the county auditor shall cause all such property to be listed and assessed and shall add to the amount thereof the penalty provided in section 5398 of the General Code; and in case of a false oath to any such list, he shall certify the facts to the prosecuting attorney, who shall proceed as in other cases of perjury. This section shall be printed in plain type upon all blanks for the listing of any property.

Wilful refusal to list or make oath.

Who shall list personal property.

SEC. 5370. Each person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned, or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation, and all moneys deposited subject to his order, check or draft; all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; and all money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties, it is considered as security merely. The property of a ward shall be listed by his guardian, of a minor child, idiot, or lunatic having no guardian by his father, if living; if not, by his mother, if living, and if neither father nor mother is living, by the person having such property in charge; of a person for whose benefit property is held in trust, by the trustees; of an estate of a deceased person, by his executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of a company, firm, or corporation, by the president or principal accounting officer, partner or agent thereof; and all surplus or undivided profits held by a society for savings or bank having no capital stock, by the president or principal accounting officer. (R. S. Sec. 2734.)

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Where personal property shall be listed.

SEC. 5371. A person required to list property, on behalf of others, shall list it in the township, city or village in which he would be required to list it if such property were his own. He shall list it separately from his own, specifying in each case the name of the person, estate, company, or corporation, to whom it belongs. Merchants' and manufacturers' stock, and personal property upon farms shall be listed in the township, city, or village in which it is situated. All other personal property, moneys, credits, and investments, except as otherwise specially provided, shall be listed in the township, city, or village in which the person to be charged with taxes thereon resides at the time of the listing thereof, if such person resides within the county where the property is listed, and if not, then in the township, city or village where the property is when listed. (R. S. Sec. 2735.)

Situs when owner moves.

SEC. 5371-1. Personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise of persons removing from one county, city, village, township or special taxing district to another, between the second Monday of April and the first Monday of June, in any year, shall be listed in either place in which the owner is first called upon by the assessor, or in which the property is located when listed, as the case may be.

Property in transit.

SEC. 5371-2. Personal property in transit shall be listed in the township, city or village where the owner resides; provided, however, that if such property is intended for a particular business, it shall be listed at the place where the property of such business is required to be listed.

Property of deceased person, how listed.

SEC. 5371-3. Personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, belonging to the estate of a deceased person whose residence at the time of his decease was in this state, shall be listed by his executors, adminstrators, trustees or personal representatives in the township, city or village in which the deceased lived at the time of his death.

Property pertaining to a business where listed.

SEC. 5371-4. Property pertaining to a business carried on by a person, firm, partnership, association or unincorporated company shall be listed in the township, city or village in which such business is carried on. Provided, however, that if such business is carried on in more than one township, city or village in the same county, the value thereof shall be ascertained and apportioned to and assessed in the several townships, cities or villages in which such business is carried on.

Property of persons maintaining two or more dwellings in same county.

SEC. 5371-5. When any person maintains two or more dwellings or places of abode in the county wherein he maintains his legal residence, and in different taxing subdivisions thereof, such person shall list all his moneys,

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credits, investments in bonds, stocks, joint stock companies, or otherwise, for taxation in the township or municipal corporation in which such person or his family actually abides during the greater portion of the year preceding the second Monday in April, without regard to the legal residence of such person for any other purpose.

How and in whose name personal property shall be listed.

SEC. 5372. Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise, shall, except as otherwise provided, be listed in the name of the person who was or became the owner thereof on the day preceding the second Monday of April, in each year, and the transfer or sale of any taxable property subsequently thereto shall not authorize any person to omit the same from his list nor the assessor to fail to assess the same in the name of the person who would have been required to list it, although such listing be not made until after the sale or transfer of such property; but all such property shall be listed for taxation in the same manner as if no sale or transfer thereof had been made. No person shall be required to list for taxation any shares of the capital stock of a company, the capital stock of which is taxed in the name of such company.

Listing of stock of incorporated company.

SEC. 192. No person shall be required to list for taxation a share of the capital stock of an Ohio corporation; or a share of the capital stock of a foreign corporation, the property of which is taxed in Ohio in the name of such corporation; or a share of the capital stock of any other foreign corporation, if the holder thereof furnishes satisfactory proof to the taxing authorities that at least two-thirds of the property of such corporation is taxed in Ohio and the remainder is taxed in another state or states, provided such corporation, as a fee for the privilege of exercising its franchise in Ohio, pays annually the same percentage upon its entire authorized capital stock that is required by law to be paid by a domestic corporation on its subscribed or issued capital stock.

Listing by guardian, etc.

SEC. 5372-1. Personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise in the possession or control of a person as parent, guardian, trustee, executor, administrator, assignee, receiver, official custodian, factor, agent, attorney, or otherwise, on the day preceding the second Monday of April in any year, on account of any person or persons, company, firm, partnership, asociation or corporation, shall be listed by the person having the possession or control thereof and be entered upon the tax lists and duplicate in the name of such parent, guardian, trustee, executor, adminstrator, assignee, receiver, official custodian, factor, agent, attorney or other person, adding to such name words briefly indicating the capacity in which such person has possession of or otherwise controls said property, and the name of the per-

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son, estate, firm, company, partnership, association or corporation to whom it belongs; but the failure to indicate the capacity of the person in whose name such property is listed or the name of the person, estate, firm, company, partnership, association or corporation to whom it belongs shall not affect the validity of any assessment thereof.

Property omitted by guardian, etc., shall be listed.

SEC. 5372-2. If, on or after the day preceding the second Monday of April in any year, any personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise become subject to the possession or control of a person as parent, guardian, trustee, executor, administrator, assignee, receiver, official custodian, factor, agent, attorney or otherwise, on account of any other person who was the owner thereof on said date, and such personal property has not been listed for taxation, such property shall be listed by such parent, guardian, trustee, executor, administrator, assignee, receiver, official custodian, factor, agent, attorney or other representative as provided in the next preceding section.

Listing for another.

SEC. 5372-3. A person required to list property on behalf of others shall list it separately from his own, specifying, in each case, the name of the person, estate, firm, company, partnership, association or corporation to whom it belongs, and the capacity in which he holds it, and every person engaged in the business of receiving property in pawn as security for money or other thing advanced to the pawner shall list all the property pawned and held by him as a pawn broker, on hand on the day preceding the second Monday of April, annually, and taxes shall be charged to him upon the value of such property.

Pawnbroker.

Judicial officers shall make annual statement showing persons holding property in fiduciary capacity.

SEC. 5372-4. The clerk of each common pleas, superior and municipal court, the judge of each probate court, and the judge or clerk of each court of insolvency shall, on the second Monday of April, annually, deliver to the county auditor a statement, in writing, showing the names of every adminstrator, executor, guardian, trustee, receiver, assignee, and every other person or officer legally in charge and control of any estate in any such court, together with the aggregate value of each and every class of property in the hands of each such adminstrator, executor, guardian, trustee, receiver, assignee, person or officer, as shown by the last inventory or report filed by each of them in such court. For this service, such judge or clerk shall receive the sum of ten cents for each estate so certified, to be paid out of the county treasury for his fee fund.

When person a resident for taxation purposes.

SEC. 5373. A person who has had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall be a resident

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of this state for the purpose of taxation, and the personal property which he is required by law to list shall be taxable therein, unless, on or before that day he has changed his place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that a person who has so changed his actual place of abode, within six months from so doing, again abides within this state, shall be prima facie evidence that he did not intend permanently to have his actual place of abode without this state. Such person, so changing his actual place of abode and not intending permanently to continue it without this state and not having listed his property for taxation as a resident of this state, for the purpose of having his property listed for taxation within this state, shall be deemed to have resided on the day when such property should have been listed, at his last actual or habitual place of abode within this state. The fact that a person whose actual or habitual place of abode during the greater portion of such twelve months has been within this state, does not claim or exercise the right to vote at public elections within this state, shall not, of itself constitute him a non-resident of this state within the meaning of this section. (R. S. Sec. 2735a.)

Effect of preceding section.

SEC. 5374. A person or property subject to taxation within the state, shall not be relieved therefrom by the next preceding section nor shall any provision thereof repeal any statute now in force as to the taxation of personal property. (R. S. Sec. 2735a.)

Listing by persons moving into Ohio between April 1 and October 1.

SEC. 5374-1. The personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise of persons moving into this state from another state between the day preceding the second Monday of April and the first day of October, in any year, shall be listed for taxation for such year in all respects agreeably to the provisions of this chapter; unless the person required to list the same shows to the assessor, under oath, and by producing a copy of the assessment duly certified to by the proper officer of the state or sub-division thereof in which said property was assessed, that the same property has been listed and assessed for taxation for that year in such other state, or that such property has been received by him in exchange for property so listed or assessed.

Each blank to be filled.

SEC. 5375-1. Each question in the blank forms for listing personal property shall be answered fully and accurately and each item therein shall be filled out. Where the word "none" truly and completely states the fact respecting any item or question in such blank forms, it may be given as the answer thereto.

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Conversion of taxable property into exempt property.

SEC. 5375-3. Whenever an assessor is satisfied from the information set forth in the statement or from any other facts and information coming to his knowledge, that the person making the statement has during the year prior to the day preceding the second Monday of April converted any taxable property into property which is exempt from taxation, for the purpose of preventing such property from being assessed for taxation or of evading the payment of taxes thereon, he shall ascertain and determine the true value in money of the taxable property so converted, and report same to the county auditor who shall proceed to ascertain the facts and cause the property to be listed and assessed for taxation.

Tax return blanks shall contain certain questions.

SEC. 5375-4. The state tax commission shall cause to be printed on the blanks prepared for listing personal property in each taxing subdivision, questions to be answered by all persons required to list property, which will elicit a full disclosure of all property required by law to be valued for taxation. In additon to all others, questions shall be asked the answers to which will elicit the following information: The dates and amounts of all inventories by merchants and manufacturers within the year preceding the day preceding the second Monday in April; the number of months in which each merchant and manufacturer was engaged in business in such year; the value of raw materials, of materials in process of manufacture, all finished articles, all tools and machinery owned, all tools and machinery leased, and the name of the lessor in such case, and the average monthly value of such stock of merchandise, all articles in process of manufacture, and all finished articles, during such year, or for the months such business was conducted; whether or not the person listing had any money in bank, how much subject to check, and how much on certificates of deposit, both as disclosed by the books of the bank, and the amount in any other form, in bank or otherwise; what investments, if any, in building and loan companies and whether in form of stock or in form of deposits; the amount of credits owing to such person secured by liens on real estate or personal property, and the amount of credits owing in form of notes, book accounts, and other claims or obligations, not so secured, together with the cash value of all claims secured by liens and unsecured; the total amount of all actual, legal, bona fide debts; the amount of any mortgage indebtedness against any real estate owned or held by the person so listing, and the name and address of the owner and holder of such mortgage; the total par, or face, value of all taxable bonds and of all stock owned or held by such person in corporations not organized under the laws of Ohio, and the true value in money of such bonds and stock; all annuities owned by such person, and the amount of annual payments thereon; whether such person has purchased any non-taxable stocks or bonds within such year,

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and if so, the name, date of purchase, and amount thereof in detail; the name and address of each minor owning property subject to taxation, to whom the person listing sustains the relation of parent or guardian, and the name of all other persons, including estates, to which the person listing sustains the relation of guardian, administrator, or executor, trustee, or other fiduciary or representative capacity. Said tax commission may also require a statement of the real estate owned by such person and the true value thereof. Each question so propounded shall be answered specifically, and no return shall be accepted by the auditor or assessor until full disclosures are made as required herein.

Tax return shall contain certain items.

SEC. 5376. Such statements shall truly set forth all live stock, all vehicles, all tools and machinery, all household goods and furnishings, all jewelry, all moneys, all credits, all bonds and corporate stocks, all annuities, and the value of each of all said items; the average value of the materials and manufactured articles required to be listed by manufacturers; the average value of the goods and merchandise required to be listed by merchants; all property required to be listed by pawnbrokers, and the value thereof; the monthly average amount or value, for the time he held or controlled them within the preceding year, of all moneys, credits, or other effects, within that time invested in, or converted into bonds or other securities not taxed, to the extent he may hold or control such bonds or securities on tax listing day, and no indebtedness created in the purchase of such bonds or securities shall be deducted from the credits required to be listed herein; all other personal property, of every kind, character or description, and the value thereof.

When assessor to fix value.

SEC. 5377. An indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of the next preceding section, but the person making such statement may exhibit, to the assessor, the property covered by the first nine items of such section, and allow the assessor to fix the value thereof. In such case the oath of the person making the statement shall be in that regard only that he has fully exhibited the property covered by said nine items. (R. S. Sec. 2737.)

Persons having nothing to list must make oath.

SEC. 5378. An assessor shall require a person called upon to list property for taxation, and claiming to have none subject to taxation, either on his own account or for others, to make oath to the truth of such claim. (R. S. Sec. 2738.)

Listing of dogs.

SEC. 5379. A dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing a valuation thereto. The

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owner, if he so desires, may affix a value thereto, without swearing to such valuation. A person who keeps or harbors a dog, or who knowingly permits the keeping or harboring of a dog upon his premises, for the purpose of such listing and taxation, shall be the owner thereof. The assessor shall ascertain the owner or harborer of each dog within his territory, and may examine any person under oath for this purpose. (R. S. Sec. 2754.)

Penalty against assessor.

SEC. 5380. If the assessor fails to list a dog kept or harbored within his territory, he shall forfeit and pay to the state not less than twenty-five dollars nor more than seventy-five dollars. (98 v. 87 § 2.)

"Merchant" defined.

SEC. 5381. A person who owns or has in possession or subject to his control personal property within this state, with authority to sell it, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from a place out of this state for the purpose of being sold at a place within this state, is a merchant. (R. S. Sec. 2740.)

Valuation of certain merchandise.

SEC. 5382. When a person is required by this chapter to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property apertaining to his business as a merchant. In estimating the value thereof, he shall take as the criterion the average value of such property, as provided in the next preceding section, which he has had from time to time in his possession or under his control during the year next previous to the time of making such statement, if he has been engaged in business so long, and if not, then during such time as he has been so engaged. Such average shall be ascertained by taking the amount in value on hand, as nearly as possible, in each month of the next preceding year in which he has been engaged in business, adding together such amounts and dividing the aggregate amount thereof by the number of months that he has been in business during such year. (R. S. Sec. 2740.)

Consignee and commission merchant.

SEC. 5383. A consignee shall not be required to list for taxation the value of property, the product of this state, which has been consigned to him, for sale or otherwise, from a place within this state, nor the value of property consigned to him from another place for the sole purpose of being stored or forwarded, if in either case, he has no interest in such property, or any profit to be derived from its sale. A person engaged in selling property on commission and who does not retain control of such property longer than forty-eight hours is not a merchant within the meaning of the next two preceding sections. (R. S. Sec. 2740.)

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Transient traders; their returns.

SEC. 5384. When a transient person locates in a city, village or township, and offers to sell or otherwise dispose of books or other goods, wares, or merchandise, under the name of a gift book store or any other name or designation, the assessor of the place where such person locates, shall forthwith demand of him the true value in money of his stock in trade. If such person neglects or refuses to return such value under oath, within twenty-four hours after such demand, the assessor shall determine the value as in other cases. In either case he shall forthwith return said valuation to the auditor of the county. (R. S. Sec. 2741.)

Listing of personal property by manufacturers.

SEC. 5385. A person who purchases, receives or holds personal property, of any description, for the purpose of adding to the value thereof by manufacturing, refining, rectifying, or by the combination of different materials with a view of making a gain or profit by so doing, as (is) a manufacturer, and when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, he shall include therein the average value estimated, as hereafter provided, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in manufacturing, combining, rectifying or refining, and of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he has had on hand during the year next previous to the first day of April annually, if he has been engaged in such manufacturing business so long, and if not, then during the time he has been so engaged. (R. S. Sec. 2742.)

Ascertaining valuation thereof.

SEC. 5386. Such average value shall be ascertained by taking the value of all property subject to be listed on the average basis, owned by such manufacturer, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year. Such results shall be the average value to be listed. A manufacturer shall also list at their fair cash value, all engines and machinery of every description used, or designed to be used, in refining or manufacturing; except such fixtures as are considered a part of any parcel or parcels of real property, and all tools and implements of every kind used, or designed to be used, for such purpose, owned or used by such manufacturer. (R. S. Sec. 2742.)

Merchant or manufacturer commencing business after certain day.

SEC. 5387. When a person commences business as a merchant or manufacturer after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business has not been previously entered on the proper assessor's list for

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taxation, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. (R. S. Sec. 2743.)

Rules for valuing personal property generally.

SEC. 5388. In listing personal property, it shall be valued at the usual selling price thereof, at the time of listing, and at the place where it may then be. If there is no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as is believed could be obtained therefor, in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their current value. A credit for a sum certain, payable in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it is for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service, at the place where payable. Annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing them believes them to be worth in money at the time of listing. (R. S. Sec. 2739.)

Valuing additions to tax duplicate.

SEC. 5389. Additions made to the tax list and duplicate by a board of equalization or the county auditor, as to valuation, shall be in strict accordance with the provisions of the next preceding section. (R. S. Sec. 2739a.)

Return by assessor when parties refuse to swear.

SEC. 5390. When a person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to it, the assessor shall return the fact of such refusal or neglect by the words "refused to list", or "refused to swear", as the case may be. In such case, and in every case in which a company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per cent of such amount, and the amount thus increased shall be the basis of taxation for that year. (R. S. Sec. 2784.)

When assessor shall make the list.

SEC. 5391. When a person refuses or neglects to make or deliver to an assessor the statement required by law, or take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments

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of such person. For this purpose he may examine on oath any person whom he thinks has knowledge thereof. (R. S. Sec. 2750.)

Upon what information the assessor shall act.

SEC. 5392. When the failure to make or verify such statement is occasioned by the sickness or absence of the person who should make or verify it, or by his neglect or refusal so to do, the assessor, if unable to obtain positive evidence of the items or value, may make the statement from general reputation and his own knowledge of facts and circumstances. (R. S. Sec. 2751.)

Assessors shall return list of property owners to county auditors.

SEC. 5393. On or before the first Monday of June, annually, each assessor shall deliver to the county auditor all statements and returns of property listed by him, together with a list of the owners of property in such form and detail as may be prescribed by the tax commission of Ohio. The county auditor shall place on file all the statements and returns of property as revised by the county board of revison in his office, arranged in alphabetical order, the different townships, cities and villages in separate bundles, and shall carefully preserve them therein for at least five years, after which he shall sell the same as waste paper and pay the proceeds into the county treasury.

Oath of assessor to return.

SEC. 5395. The assessor, upon making returns to the auditor of the lists and statements, shall take and subscribe an oath, administered by the auditor, or an official authorized to adminster oaths, as follows:

I,.....assessor for.....in the county of....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of which a statement has been made to me by the person required by law to list them, is truly returned as set forth in such statement; that in each case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of a person, company or corporation, I have diligently, and by the best means in my power, endeavored to ascertain them; and that, as I verily believe, a full list, with the value thereof estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, of the amount of moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words "refused to list", or "refused to swear", or "failed to swear", as required by law, any person who purports to have been sworn as returned by me, or in any way connived at any violation or

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evasion of any of the requirements provided by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of any kind for taxation, and that I have returned to the county auditor the original statements made to me, of which I have made, and also the statistics which by law I am required to procure and return. (R. S. Sec. 2757.)

CORRECTION OF RETURNS.

Charge of omitted land taxes by county auditor.

SEC. 2593. When the county auditor is satisfied that lots or lands on the tax list or duplicate have not been charged with either the county, township, village, city, or school district tax, he shall charge against it all such omitted tax for the preceding years, not exceeding five years unless in the meantime such lands or lots have changed ownership, in which case only the taxes chargeable since the last change of ownership shall be so charged.

Persons may make statement after assessor has made same.

SEC. 5397. When any person has been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor has made a statement for him, at any time before the assessment of taxes thereon by the county auditor, such person may make, verify, and file with the auditor the proper statement. In such case before the auditor shall receive the statement the person making it must add to the ordinary affidavit, a statement to the effect that his failure to give to the assessor or verify the statement at the proper time was occasioned by sickness or absence. On the filing of such statement the auditor shall correct the statement made by the assessor. (R. S. Sec. 2752.)

Action of auditor upon false return or evasion of return.

SEC. 5398. If a person required to list property or make a return thereof for taxation, either to the assessor or county auditor, in the year 1911 or in any year thereafter makes a false return or statement, or evades making a return or statement, the county auditor for each year shall ascertain as near as practicable, the true amount of personal property, moneys, credits, and investments that such person ought to have returned or listed for the year 1911 or for any year thereafter for which the inquiries and corrections provided for in this chapter are made. To the amount so ascertained, as omitted for each year he shall add fifty per cent, multiply the omitted sum or sums, as increased by said penalty by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax list in his office, giving a certificate therefor to the county treasurer who shall collect it as other taxes. (R. S. Sec. 2781.)

Action of auditor upon omission of tax return

SEC. 5399. If a person required to list property, or make a return thereof for taxation to the assessor or county auditor, or to a board, officer, or person, * * * in

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the year nineteen hundred and eleven or in any year or years thereafter fails to make a return or statement, or if such person makes a return or statement of only a portion of his taxable property, and fails to make a return as to the remainder thereof, or if he fails to return his taxable property or part thereof, according to the true value thereof in money, as provided by law, the county auditor for each years as to such property omitted and as to property not returned or taxed according to its true value in money, shall ascertain as near as practicable the true amount of personal property, moneys, credits, and investments that such person ought to have returned or listed, and the true value at which it should have been taxed in his county for not exceeding the five years next preceding the year in which the inquiries and corrections provided for in this section and in the next preceding and the next two succeeding sections are made and not in any event prior to the year nineteen hundred and eleven, and multiply the omitted sum or sums by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax lists in his office, giving a certificate therefor to the county treasurer, who shall collect it as other taxes. The term "personal property", as used in this section, shall apply to all kinds of omitted property for taxation of which, for any of the years in which it was omitted, provision has not been made by law. (R. S. Sec. 2781a.)

Power and duty of county auditor.

SEC. 5400. The power and duty of the county auditor under the provisions of the next preceding section, shall extend to all cases where property, taxable within his county, has for any reasons not been assessed and taxed according to its true value in money, as provided by law, * * *. (R. S. Sec. 2781a.)

False statement of personal property; duty of auditor.

SEC. 5401. The county auditor, if he has reason to believe, or is informed that a person has in the year nineteen hundred and eleven or in any year thereafter, given to the assessor a false statement of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, in said year nineteen hundred and eleven or in any year thereafter at any time before the final settlement with the county treasurer to correct the return of the assessor, and charge such persons on the duplicate with the proper amount of taxes. To enable him so to do, he may issue compulsory process, and require the attendance of any persons whom [who] he thinks have knowledge of the articles, or value of the personal property, money or credits, investment in bonds, stocks, joint stock companies, or otherwise, and examine such persons, on oath,

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in relation to such statement or return. The auditor, in all such cases, shall notify every such person, before making the entry on the tax-list and duplicate, that he may have an opportunity of showing that his statement of the return of the assessor was correct. The auditor, in all such cases shall file in his office a statement of the facts or evidence upon which he made such correction; but he shall not reduce the amount returned by the assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. (R. S. Sec. 2782.)

Costs and expenses.

SEC. 5402. If a person makes a false statement of the amount of property for taxation, to wholly or partially evade the payment of taxes, he shall pay all costs and expenses that may be incurred under the provisions of the next preceding section, and like fees and costs shall be allowed and paid as are allowed by law, for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners. In all cases under such section where the statement is found correct, and no intention to evade the payment of taxes appears, the cost and expenses incurred shall be paid out of the county treasury of the proper county, on the order of the county auditor. (R. S. Sec. 2782.)

Penalties.

SEC. 5403. When a person summoned to appear before the county auditor and give testimony, under the provisions of the next two preceding sections, or in proceedings against companies or corporations required to make return to the county auditor for taxation, neglect or refuses to appear, or neglects or refuses to answer a question that is put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpoena for the appearance of such person before him. On the application of the county auditor, the probate judge shall issue a subpœna for the appearance of such person forthwith before him to give testimony. If any person so summoned fails to appear, or appearing, refuses to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. (R. S. Sec. 2783.)

Subsequent additions prohibited and changes in valuations not allowed.

SEC. 5403-1. § 2. From and after the passage of this act no county auditor, assessor or other officer shall place upon the tax list or duplicate for taxation as of the year nineteen hundred and ten, or as of any years preceding said year, any personal property which should have been assessed for taxation as of such year but which was not returned for taxation therein; nor shall any such officer change in any manner the valuation of the year nineteen hundred and ten, or for any preceding year, of personal property returned for taxation in such year, any act here-

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tofore passed to the contrary notwithstanding; and all acts and parts of acts insofar as they relate to the assessment and valuation of personal property for taxation for the year nineteen hundred and ten, or any preceding year, and insofar as the are inconsistent with the provisions of this section, are hereby repealed. (Act of May 31, 1911, 102 v. 266, § 2.

CIGARETTES.

Assessors' returns.

SEC. 5897. An assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, of each place in his jurisdiction where such business is conducted, showing the name of the person, firm, company, corporation or co-partnership engaged therein, a brief and accurate description of the premises where it is conducted, and by whom owned. Such statement shall be signed and verified by such person, firm, company, corporation or co-partnership. (91. v. 311 § 4.)

Penalty for failure to make returns.

SEC. 5898. If such person, firm, company, corporation or co-partnership, fails or refuses to furnish the requisite information for such statement, or to sign or verify it, that fact shall be returned by the assessor, and the assessment shall be four times the amount provided in this chapter. The person, firm, company, corporation or co-partnership entering into such business after the assessor has made such return, before so doing shall make the return herein required to the county auditor, and, failing to do so, such assessments shall be four times the amount provided in this chapter. (91 v. 311 § 4.)

Informer to receive 50 per cent. of assessment.

SEC. 5899. A person furnishing the information to the county auditor upon which the tax is recovered against a person, firm, company, corporation or co-partnership for selling, exchanging or disposing of cigarettes, cigarette wrappers or a substitute for either, or attempting to do so, without having paid the assessments provided in this chapter, shall be entitled to one-half of the assessment and penalty so recovered. (91 v. 311 § 4.)

Provisions as to certain sections.

SEC. 5902. The provisions of sections sixty hundred and seventy-seven, sixty hundred and seventy-eight, sixty hundred and seventy-nine, sixty hundred and eighty, sixty hundred and eighty-five, sixty hundred and eighty-six and sixty hundred and ninety-two, sixty-one hundred and sixty-one hundred and one are hereby extended to this chapter so far as they can be made to apply. (91 v. 314 § 11.)

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INTOXICATING LIQUORS.

Assessors' returns.

SEC. 6081. Each assessor shall return to the county auditor, with his other returns, upon a blank to be furnished by the auditor for that purpose a statement, as to each place within his jurisdiction where such business is conducted, showing the name of the person, corporation or co-partnership engaged therein, a brief and accurate description of the premises where it is conducted, and by whom owned. Such statement shall be signed and verified before the assessor by such person, corporation, or co-partnership. (100 v. 89 § 5.)

Penalty.

SEC. 6082. If such person, corporation or co-partnership, on demand, refuses or fails to furnish the requisite information for the statement, or to sign or verify it, such fact shall be returned by the assessor, and thereupon the assessment on said business shall be fifteen hundred dollars. If such assessment is not paid when due, there shall be added a penalty thereto of twenty per cent which shall be collected therewith. (100 v. 89 § 5.)

Statement in such return.

SEC. 6083. The statement named in section sixty hundred and eighty-one, shall also contain the following questions and answers thereto:

1. Are you, or if a firm, is any member of your firm an alien or an unnaturalized resident of the United States?

2. Have you, or has any member of your firm or any officer of your corporation, ever been convicted of a felony?

3. Have you, within the past twelve months, knowingly permitted gambling to be carried on, in, upon or in connection with your place of business?

4. Have intoxicating liquors been sold at your place of business to minors, except on the written order of their parents, guardians or family physicians, or to persons intoxicated or in the habit of getting intoxicated, within the past twelve months, with your knowledge?

5. Have you knowingly permitted improper females to visit your place of business within the past twelve months? (100 v. 89 § 5.)

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CORPORATIONS GENERALLY AND BANKS AND BANKERS.

CORPORATIONS GENERALLY.

SECTION
5404. Corporation returns.
5405. Valuation by county auditor; apportionment.
5406. Duty of County Auditor.

BANKS AND BANKERS.

5407. "Bank" and "bankers" defined.
SECTION
5408. Shares or capital of banks, incorporated or unincorporated.
5409. Tax on real estate of bank.
5410. Names of stockholders and shares of each.
5411. Return made by cashier, etc., to auditor.
5412. Auditor to fix value of bank shares or property.
5413. When bank fails to make return.
5414. Penalty for making false return.

CORPORATIONS.

Corporation returns.

SEC. 5404. The president, secretary, and principal accounting officer of every incorporated company, except banking or other corporations whose taxation is specifically provided for, for whatever purpose they may have been created, whether incorporated by a law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property thereof, and all real estate necessary to the daily operations of the company, moneys and credits of such company or corporation within the state, at the true value in money. (102 v. 60.)

Valuation by county auditor.

SEC. 5405. Return shall be made to the several auditors of the respective counties where such property is situated, together with a statement of the amount thereof which is situated in each township, village, city, or taxing district therein. Upon receiving such returns, the auditor shall ascertain and determine the value of the property of such companies, and deduct from the aggregate sum so found of each, the value as assessed for taxation of any real estate included in the return. The value of the property of each of such companies, after so deducting the value of all the real estate included in the return, shall be apportioned by the auditor to such cities, villages, townships, or taxing districts, pro rata, in proportion to the value of the real estate and fixed property included in the return, in each of such cities, villages, townships, or taxing districts. The auditor shall place such apportioned valuation on the tax duplicate and taxes shall be levied and collected thereon at the same rate and in the same manner that taxes are levied and collected on other personal property in such township, village, city or taxing district. (102 v. 60.)

Apportionment.

Duty of county auditor.

SEC. 5406. The auditor of each county, on or before the first Monday of May, annually, shall furnish the president, secretary, principal accounting officer, or agent

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as provided in the next two preceding sections, the necessary blanks for the purpose of making such returns, but neglect or failure on the part of the county auditor to furnish such blanks shall not excuse such president, secretary, accountant, or agent, from making the returns within the time specified herein. If the county auditor to whom returns are made is of the opinion that false or incorrect valuations have been made, that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or if no return has been made to the county auditor, he must have the property valued and assessed. This section and the next preceding section shall not tax any stock or interest held by the state in a joint stock company. (R. S. Sec. 2744.)

BANKS AND BANKERS.

"Bank" and "bankers" defined.

SEC. 5407. A company, association, or person, not incorporated under a law of this state or of the United States, for banking purposes, who keeps an office or other place of business, and engages in the business of lending money, receiving money on deposit, buying and selling bullion, bills of exchange, notes, bonds, stocks or other evidences of indebtedness, with a view to profit, is a bank, or banker, within the meaning of this chapter. (R. S. Sec. 2758.)

Shares or capital of banks incorporated or unincorporated.

SEC. 5408. All the shares of the stockholders in an incorporated bank or banking association, located in this state, incorporated or organized under the laws of the state or of the United States, and all the shares of the stockholders in an unincorporated bank, located in this state, the capital stock of which is divided into shares held by the owners of such bank, and the capital employed, or the property representing it, in an unincorporated bank the capital stock of which is not divided into shares, located in this state, shall be listed at the true value in money, and taxed only in the city, ward, or village where such bank is located. (R. S. Sec. 2762.)

Tax on real estate of bank.

SEC. 5409. The real estate of a bank or banking association shall be taxed in the place where it is located, in like manner as the real estate of persons is taxed. (R. S. Sec. 2763.)

Names of stockholders and shares of each.

SEC. 5410. There shall be kept in the office at all times where the business of such bank or banking association is transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each, which at all times during business hours shall be open to the inspection of all officers who are or may be authorized to list or assess the value of such shares for taxation. (R. S. Sec. 2764.)

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Return made by cashier, etc., to auditor.

SEC. 5411. The cashier of each incorporated bank, and the cashier, manager or owner of each unincorporated bank, shall return to the auditor of the county in which such bank is located, between the first and second Mondays of May, annually, a report in duplicate under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding the said second Monday, with a full statement of the names and residences of the stockholders therein, the number of shares held by each and the par value of each share, and of the amount of capital employed by unincorporated banks, not divided into shares, and name, residence and proportional interest of each owner of such banks. (R. S. Sec. 2765.)

Auditor to fix value of bank shares or property.

SEC. 5412. Upon receiving such report the county auditor shall fix the total value of the shares of such banks, and the value of the property representing the capital employed by unincorporated banks, the capital stock of which is not divided into shares, each, according to their true value in money, and deduct from the aggregate sum so found, of each, the value of the real estate included in the statement of resources as it stands on the duplicate. Thereupon he shall make and transmit to the annual state board of equalization for banks a copy of the report so made by the cashier, manager or owner with the valuation of such shares or property representing capital employed as so fixed by the auditor. (R. S. Sec. 2766.)

When bank fails to make return.

SEC. 5413. If a bank fails to make and furnish to the county auditor the statement required, within the time herein fixed, the auditor shall examine the books of the bank; and also any officer or agent thereof under oath, with such other persons as he deems proper, and makes such statement. The auditor shall have like powers and the probate judge of the county shall exercise like powers, and perform like duties in aid of the auditor in the performance of his duties under this section, as are authorized by law in cases where the county auditor is informed, or has reason to believe, that any person has failed to make a return, or has made a false return for taxation. The statement so made out by the auditor shall stand as the statement required to be made by the cashier. (R. S. Sec. 2769.)

Penalty for making false return.

SEC. 5414. A bank officer who fails to make out and furnish to the county auditor the return required by section fifty-four hundred and eleven, or wilfully makes a false statement in such return, shall forfeit not more than one hundred dollars together with the costs and other expenses incurred by the auditor or other proper officer in obtaining such statement. (R. S. Sec. 2769.)

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ASSESSMENT OF REAL ESTATE.

County auditor shall be assessor of real estate.

SEC. 5548. Each county is made the unit for assessing real estate for taxation purposes. The county auditor in addition to his other duties, shall be the assessor for all the real estate in his county for purposes of taxation, provided that nothing herein shall affect the power conferred upon the tax commission of Ohio in the matter of the valuation and assessment of the property of any public utility. Upon the taking effect of this act, on or before the second Monday in April, 1917, and annually thereafter between the first day of January and the first day of February, the county auditor shall ascertain whether the real property in each township, village, ward, or assessment district, as provided in section 3349 of the General Code, is assessed for taxation at its true value in money, as the same then appears on the tax duplicate. If he finds that it is assessed at its true value in money, in any such township, village, ward, or assessment district, he shall, subject to the provisions hereinafter made, enter such valuation upon the tax list and duplicate for the current year. In such event and unless he finds that such property is not assessed at its true value in money, in each such division, such assessments shall contitute the valuation for taxation for the current year, subject to the provisions hereinafter made. Said county auditor shall submit his findings concerning the valuation of such real estate to the board of county commissioners of his county, and said board shall, at a hearing fixed within not less than ten nor more than twenty days thereafter, confirm, modify, or set aside the same by order entered on the journal of said board. Notice of such hearing shall be given by publication in a newspaper of general circulation in the county. If by such order it is determined that the real estate in any such subdivision is not on the duplicate at its true value in money, then such county auditor shall proceed to assess such real estate in such subdivision or subdivisions. Such assessment shall also be made by him in any such subdivision upon the filing of a petition therefor with the county auditor signed by not less than twenty-five freeholders in such subdivision, or by the board of trustees in any such township, or by the council of any such village. Such petition may be filed at any time after January first of any year, but not later than the fourth Monday in April, 1917, and the first Monday in March annually thereafter. The county auditor shall cause to be made the necessary abstracts from books of his office, containing such description of real estate in such subdivisions, together with such plat-books and lists of transfers of title to land as the county auditor deems necessary in the performance of his duties in valuing such property for taxation. Such abstracts, plat-books and lists, shall be in such form and detail as the tax commisison of Ohio may prescribe. The

Action of county commissioners on finding of county auditors.

Assessment upon petition.

Abstracts and plat books.

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Employment of experts by county auditors.

county auditor is empowered to appoint and employ such expert assistants and clerks, or other employes, as he may deem necessary to the performance of his duties as such assessor; the amount to be expended in the payment of their compensation, to be fixed and determined by the county commissioners. If, in the opinion of the county auditor, the board of county commissioners shall fail to provide a sufficient amount for their compensation, he may make application to any judge of the common pleas court of his county for an additional allowance, and the additional amount of compensation, allowed by such court, if any, shall be duly certified to the board of county commissioners and the same shall be final. The salaries and compensation of such employes shall be paid, upon the warrant of the auditor, out of the general fund of the county. Such experts and other employes, in addition to their other duties, shall perform such services as the county auditor may direct, in ascertaining such facts, description, location, character, dimensions of buildings and improvements, and such other circumstances reflecting upon the value of such real estate, as will aid the county auditor in fixing its true value in money. Said county auditor may also, if he deems it necessary or advisable, summon and examine any person under oath in respect to any matter pertaining to the value of any real property within the county. If, upon the taking effect of this act there are not sufficient funds in the treasury of any county to provide for the requirements of this section for the year 1917, the county commissioners may borrow the amount so required, and issue certificates of indebtedness therefor, payable not later than three years from the date thereof, together with interest thereon, payable semi-annually, at a rate not in excess of six per cent. per annum.

County auditor may value any part of real estate when.

SEC. 5548-1. After the assessment has been made by the county auditor of all the real estate in any subdivision as herein provided, it shall thereafter be the duty of such county auditor at any time to revalue and assess any part of the real estate contained in such subdivision where he finds that the same has changed in value, or is not on the duplicate at its true value in money, and in such case he shall determine the true value thereof in money, as herein provided for assessing the entire property in any such subdivision. In such case the county auditor shall notify the owner of such real estate, or the person in whose name the same stands charged on the duplicate of his intention to reassess such real estate and of the change in valuation thereof in such reassessment, and in case the owner of such real estate is not satisfied with such reassessment, the same shall be heard at the next ensuing session of the county board of revision, and such owner shall have the right to appeal therefrom to the tax commission of Ohio as provided in other cases.

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Sections 5549, 5550, 5551 and 5552, relating to the preparation of maps and plats, are still in force. See General Code.

Section 5553, relating to the procuring of an accurate description of real estate, is still in force. See General Code.

Assessment by county auditors how made.

Sec. 5554. The county auditor, in all cases, from the best sources of information within his reach, shall determine, as near as practicable, the true value of each separate tract and lot of real property in each and every district, according to the rules prescribed by this chapter for valuing real property. He shall note in his plat-book, separately, the value of all dwelling houses, mills and other buildings, which exceed one hundred dollars in value, on any tract or plat of land not incorporated, or on any land or lot of land included in a municipal corporation, which shall be carried out as a part of the value of such tract. He shall also enter therein the number of acres of arable or plow land, meadow and pasture land and wood and uncultivated land, in each tract, as near as possible.

Mortgage indebtedness; county auditor shall ascertain.

SEC. 5555. The county auditor shall ascertain from the owner or agent, the amount of the mortgage indebtedness upon each tract and lot in any district. The blanks necessary for the purpose of this and the next two preceding sections shall be furnished by the county auditor, and paid for by the county commissioners out of the county treasury.

Platting of subdivision by county auditor.

SEC. 5556. When an original survey, section, tract, or lot has become divided into such small parcels or fractions, as to render the description of the several parts thereof indefinite and doubtful, the county auditor when appraising any such survey and section, tract, or lot, or part thereof, so divided, shall cause the said section, or such parts thereof as may be necessary, to be accurately platted and laid out into such subdivisions, as the different titles to the land therein may require, and number the said fractions or subdivisions as fractions or subdivisions of said section, tract, or lot or part thereof, or such parts thereof as may be subdivided, and deliver the plat so numbered to the recorder of the county who shall accurately record it. From and after such record has been made, the numbers so given to said subdivisions or fractions shall be sufficient description of land so platted, numbered, and recorded, for all purposes of taxation and conveyancing.

Sections 5557, 5558 and 5559 are still in force. See General Code.

How land to be valued.

SEC. 5560. Each separate parcel of real property shall be valued at its true value in money, excluding the

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value of the crops growing thereon. The price for which such real property would sell at auction, or at forced sale, shall not be taken as the criterion of the true value, and where the fee of the soil of a tract, parcel or lot of land, is in any person natural or artificial, and the right to minerals therein in another, it shall be valued and listed agreeably to such ownership in separate entries, specifying the interest listed and be taxed to the parties owning different interests, respectively. (R. S. Sec. 2792.)

Deduction for roads and canals.

SEC. 5561. The county auditor shall deduct from the value of such tracts of land, as provided in the next preceding section, lying outside of municipal corporations, the amount of land occupied and used by a canal or used as a public highway, at the time of such assessment.

County auditor may examine buildings and structures.

SEC. 5564. For the purpose of enabling the county auditor to determine the value of buildings and other improvements, he may enter, by himself or deputy, with the consent of the owner or occupant thereof, and fully examine all buildings and structures of every kind which are by this title either liable to or exempt from taxation.

Assessments of new additions.

SEC. 5568. When any person lays out a village, or city, or any addition thereto, or any subdivision of any lot or tract of land, before the plat thereof is recorded, he shall present it to the county auditor, who shall assess and return the true valuation of each lot or parcel of land described in such plat in like manner as new structures are valued. Thereupon such lots or parcels shall be entered on the tax list in lieu of the land included therein.

Return of exempt real estate.

SEC. 5570. An assessor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school houses, houses used exclusively for public worship, institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house, institution or public building is situated, and which are exempt from taxation. He shall value such houses, buildings, property, and lots and tracts of land at their true value in money, in like manner as he is required to value other real property, designating in each case the township, city or village, and number of the school district, or the name or designations of the school, religious society, or institution to which each house, lot, or tract belongs. If such property is held and used for other public purposes, he shall state by whom or how it is held. (R. S. Sec. 2799.)

County auditor shall correct errors in real estate duplicate.

SEC. 2588. The county auditor from time to time shall correct any clerical errors which he discovers in the tax list, in the name of the person charged with taxes, the valuation, description or quantity of any tract, lot or par-

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cel of land or improvements thereon, minerals or mineral rights therein, or in the valuation of any personal property, or when property exempt from taxation has been listed therein, and enter such corrections upon the tax list and duplicate.

Same.

SEC. 5571. A county auditor, from time to time, shall correct any clerical errors which he may discover in the name of the owner, in the valuation, description, or quantity of any tract or lot contained in the list of real property in his county.

County auditor shall add omitted real estate.

SEC. 5573. If the county auditor discovers that any tract of land or any lot or part of either, has been omitted, he shall add it to the list of real property, with the name of the owner, and ascertain the value thereof and place it opposite such property.

In such case he shall add to the taxes of the current year the simple taxes of each and every preceding year in which the property has escaped taxation, not exceeding, however, five years, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be added; or the owner thereof, if he desires, may pay the amount of such taxes into the county treasury, on the order of the auditor.

County auditor shall correct mistakes in value of improvements.

SEC. 5576. Such county auditor, if he ascertains that a mistake was made in the value of an improvement or betterment of real property, or that the true value thereof was omitted, shall return the correct value, having first given notice to the owner or agent thereof, of his intention so to do.

Same.

SEC. 5577. Additions made by such auditor in conformity to the provisions of the next two preceding sections shall be listed upon the grand duplicate of the county and placed in the hands of the county treasurer for collection.

Deduction from valuation for injured or destroyed property.

SEC. 2591. Whenever, after the second Monday of April, and before the first day of October, in any year, it is made to appear to the county auditor, by the oath of the owner, or one of the owners, of a building or structure, land, orchard, timber, ornamental trees or groves, or tangible personal property, or by the affidavit of two disinterested persons, residents of the township, city or village in which the same is or was situated, that such building, structure, land, orchard, timber, ornamental trees or groves, or tangible personal property is listed for taxation for the current year, and has been destroyed or injured by fire, flood, tornado, or otherwise, after the first Monday of April of the current year, he shall investigate the matter, and deduct from the valuation of the property of

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the owner of such destroyed property, on the tax list for the current year, an amount which, in his judgment, fairly represents the extent of the injury or destruction; provided, however, that no such deduction shall be made in the case of an injury to, or destruction of a building, structure, land, orchard, timber, ornamental trees or groves, resulting in damage of less than one hundred dollars, nor shall any deduction be made for or on account of any damage or loss which is covered by insurance, nor on account of any sheep killed by dogs. The county auditor shall certify the deductions made by him under the provisions of this section to the county treasurer, who shall correct tax list and duplicate in accordance therewith.

Annual list of changes in real estate.

SEC. 5607. On or before the 15th day of August, annually, the county auditor shall cause to be printed a list showing all changes made in the assessment of any tract, lot or parcel of real estate, or improvement thereon or minerals or mineral rights therein, and shall cause a copy of such list to be mailed to each owner whose assessment has been changed, if known, and if not, then to his agent, if known.

Quadrennial list of real estate.

SEC. 5608. On or before the first day of September, nineteen hundred and sixteen, and every fourth year thereafter, the county auditor shall cause to be printed separate lists showing the assessment of all real estate in each ward in municipal corporations divided into wards, and in each township and municipal corporation not divided into wards, in his county. Such lists shall be in such form and shall contain in detail such information as the tax commission of Ohio may prescribe. The county auditor shall cause a copy thereof to be mailed to each owner of real estate in the ward, township or municipal corporation, if known, and if not known, then to his agent, if known. In such years the county auditor shall not print and mail the lists provided for in the next preceding section.

BOARDS OF REVISION.

County board of revision.

SEC. 5580. The county treasurer, county auditor and the president of the board of county commissioners of each county shall constitute a county board of revision.

Same; employes compensation and expenses.

SEC. 5585. The compensation of the experts, clerks and other employes of the county boards of revision shall be paid monthly upon the certificate of the county auditor or county board of revision, as the case may be. The contingent expenses of the county auditor and county board of revision, including postage, and express charges, their actual and necessary traveling expenses and those of their deputies, experts, clerks or employes on official business outside of the county, when required by orders issued

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by the tax commission of Ohio, shall be allowed and paid as other claims against the county.

Same; office hours; service of employes.

SEC. 5587. County boards of revision shall, during the time fixed for their sessions keep their offices open during the business hours on each business day, and their experts, clerks and other employes shall, during their term of office, or periods of service or employment, devote their entire time to their respective duties; provided, however, that county boards of revision may, with the approval of the tax commission of Ohio, employ experts, clerks or other employes with the understanding that they shall devote a part only of their entire time to their respective employments.

Same; office equipment and supplies.

SECTION 5589. The county commissioners shall furnish for the county board of revision in each county, and its experts, clerks and employes, suitable office rooms at the county seat and shall furnish the county auditor for his own office and for the county board of revision, all maps, plats, stationery, blank forms, books, supplies, furniture and other equipment necessary for the proper discharge of its duties and for the preservation and safekeeping of its books, records and files. Provided, however, that the maps, plats, stationery, blank forms and other supplies and equipment used by the county auditor shall, as far as practicable, be used also by the county board of revision.

Same; organization and meetings.

SEC. 5592. Each county board of revision shall organize annually, on the second Monday in June, by the election of a chairman for the ensuing year. The county auditor shall be the secretary of the board of revision. He shall call the board together as often as necessary during any year, and shall keep an accurate record of the proceedings of the board in a book to be kept for the purpose and perform such other duties as may be incident to the position.

Same; tax commission to prescribe number of employes.

SEC. 5594. Each county board of revision shall appoint such number of experts, clerks and employes as may, from time to time, be prescribed for it by the tax commission of Ohio. Such experts, clerks and employes shall hold their employment for such time as may be prescribed by the tax commission of Ohio. The compensation of such experts, clerks and employes shall be fixed by the board of county commissioners.

Same; quorum.

SEC. 5595. A majority of a county board of revision shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board to exercise all the powers thereof so long as a majority remains.

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Same; may call witnesses.

SEC. 5596. The county board of revision shall in all respects be governed by the laws respecting the valuation of real and personal property and shall make no change of any valuation except in accordance with such laws. The county board of revision may call persons before it and examine them under oath as to their own or other's property, moneys, credits and investments to be placed on the tax list and duplicate for taxation, or the value thereof. If a person notified to appear before the board refuses or neglects to appear at the time required, or appearing, refuses to be sworn or answer any questions put to him by the board or by its order, the chairman of the board shall make complaint thereof, in writing, to the probate judge of the county, who shall proceed against such person in like manner as is provided for in the last subdivision of chapter three, title one, part second, of the General Code.

Same; shall hear complaints current year and pending from preceding year.

SEC. 5597. It shall be the duty of the board of revision to hear complaints relating to the assessment made during the current year of both real and personal property laid before it by the county auditor and it shall investigate all such complaints and may increase or decrease any such valuation or correct any assessment complained of, or it may order a reassessment by the original assessing officer. Such board of revision shall also hear and determine complaints pending from the preceding year.

Same; may investigate all assessments of current year.

SEC. 5598. The county board of revision shall have power to investigate all assessments on the tax list, with respect to the amount of property listed as well as with respect to the valuation at which the same is listed, in which real or personal property has been assessed or listed for taxation for the current year, but not assessments, additions or corrections herafter made by the tax commission of Ohio.

Shall give notice of increase.

SEC. 5599. The county board of revision shall not increase any valuation, nor increase the listed amount of any taxable property without giving notice to the person in whose name the property affected thereby is listed, and affording him an opportunity to be heard. Such notice shall describe the real or personal property the tax value of which is to be acted upon, by the description thereof as carried on the tax list of the current year, and shall state the name in which it is listed; and shall be served by delivering a copy thereof to the person or persons interested, or by leaving a copy at the usual place of residence or business of such person or persons, or by sending the same by registered letter, mailed to the address of such person or persons. If no such place of residence or business is found in the county, then such copies shall be delivered or mailed to the agent in charge of such property. If no such agent is found in the county, such notice shall be served by advertisement thereof inserted

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once in a newspaper of general circulation in the county in which the property is situated. Notices to the respective persons interested in different properties may be united in one advertisement under the same general heading. Notices served in accordance with any of the above provisions shall be sufficient.

Decrease shall not be made without written application.

SEC. 5601. The county board of revision shall not decrease any valuation complained of nor reduce the listed amount of any taxable property complained of, unless the party affected thereby, or his agent, makes and files with the board a written application therefor, verified by oath showing the facts upon which it is claimed such decrease or reduction should be made.

Action of board shall be certified to the county auditors.

SEC. 5602. The county board of revision shall certify its action to the county auditor, who shall correct the tax list and duplicate according to the deductions and additions ordered by the board in the manner provided by law for making corrections thereof. If the tax duplicate has been delivered to the county treasurer, the county auditor shall certify such corrections to him and he shall enter such corrections on his tax duplicate.

Full minutes shall be taken.

SEC. 5603. The county board of revision shall take full minutes of all evidence given before the board and may cause the same to be taken in shorthand and extended in typewritten form. The secretary of the board shall preserve in his office separate records of all minutes and documentary evidence offered on each complaint.

Omissions and under valuations shall be investigated and reported.

SEC. 5604. When the county board of revision discovers or has its attention called to the fact that, in a current year or in any year during the five years next preceding, any taxable land, building, structure, improvement, minerals, mineral rights, personal property or other taxable property in the county, has escaped taxation or been listed for taxation at less than its true value in money, the board may investigate the same and report to the county auditor all facts and information in its possession relating to the same. The county auditor shall make such inquiries and corrections as he is authorized and required by law to make in other cases in which real and personal property has escaped taxation, or has been improperly listed or valued for taxation.

Examination and revision of returns.

SEC. 5605. On the second Monday of June, annually, the county auditor shall lay before the county board of revision the statements and returns of personal property received by him for the current year, and such board shall forthwith proceed to examine and revise the statements and returns of such property. If the board finds any statement or return of personal property to be erroneous, either in the amount of property, moneys, cred-

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its, investments in bonds, stocks, joint stock companies or otherwise, listed in the name of any person, company, firm, partnership, association or corporation, or in the valuation of any item or items thereof, it shall correct such statement or return, by listing thereon any omitted property and giving to it, as well as to any property that has been listed therein but which has been incorrectly valued, the true value in money thereof, and by omitting therefrom property improperly listed thereon. The county auditor shall add to any such statement or return, any dog omitted therefrom. On the first Monday of July, annually, the county auditor shall lay before the county board of revision the returns of his assessment of any real property for the current year, and such board shall forthwith proceed to revise the assessment and returns of such real property. If the board finds that any tract, lot or parcel of land or any buildings, structures or improvements thereon, or any minerals therein, or rights thereto have been improperly listed, either in the name of the owner, the description or quantity thereof, or have been incorrectly valued, or have been omitted and not yet valued, it shall make the necessary corrections and shall give to each such tract, lot or parcel of land, or any building, structures or improvements thereon or any minerals therein or rights thereto, incorrectly valued or omitted, the true value in money thereof. The county auditor shall not make up his tax list and duplicate, nor advertise as provided in section 5606 of the General Code, until the board of revision has completed its work under this section and has returned to the auditor all the statements and returns laid before it with the revisions and corrections thereof, as made by it.

Notice of completion of equalization; how given.

SEC. 5606. When the board of revision has completed its work of equalization and has transmitted the statements and returns to him, the county auditor shall give notice, by advertisement in two newspapers, of opposite politics, published in and of general circulation throughout the county, that the tax statements and returns for the current year have been revised and the valuations completed and are open for public inspection in his office, and that complaints against any valuation or assessment, except the valuations fixed and assessments made by the tax commission of Ohio, will be heard by the county board of revision, stating in the notice the time and place of the meeting of such board. Such advertisements shall be inserted in a conspicuous place in each such newspaper and be published daily for ten days unless there be no daily newspaper published in and of general circulation throughout such county, in which event such advertisement shall be so published once each week for two weeks. The county auditor, shall upon request, furnish to any person a certificate setting forth the assessment and valuation of any tract, lot or parecl of real

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estate or any specific personal property, and mail the same, when requested to do so, upon receipt of sufficient postage.

When complaints may be filed; who may file.

SEC. 5609. Complaint against any valuation or assessment made within a current year, may be filed on or before the time limited for payment of taxes for the first half year. Any taxpayer may file such complaint as to the valuation or assessment of his own or another's property, and the county commissioners, the prosecuting attorney , county treasurer, or any board of township trustees, any board of education, mayor or council of any municipal corporation, in the county shall have the right to file such complaint. The county auditor shall lay before the county board of revision all complaints filed with him. The determination of any such complaint shall relate back to the date of such valuation or assessment, and liability for taxes, and for any penalty for non-payment thereof within the time required by law, shall be based upon the valuation or assessment as finally determined. Each complaint shall state the amount of over-valuation, or under-valuation, or illegal valuation, complained of; and the treasurer may accept any amount tendered as taxes upon property concerning which a complaint is then pending, and if such tender is not accepted no penalty shall be assessed because of the non-payment thereof. The acceptance of such tender, however, shall be without prejudice to the claim for taxes upon the balance of the valuation or assessment. A like tender may be made, with like effect, in case of the pendency of any proceeding in court based upon an alleged excessive or illegal valuation.

Appeal from the decision of the board; how taken.

SEC. 5610. An appeal from the decision of a county board of revision may be taken to the tax commission of Ohio, within thirty days after the decision of such board, by the county auditor or any complain, or any person the valuation of whose property is increased by the county board of revision. Such appeal shall be taken by written notice to that effect, filed with the tax commission, and with the county auditor. Upon receipt of notice of appeal, the county auditor shall notify all parties interested, in the manner provided herein, and shall file proof of such notice with the tax commission of Ohio. Such appeal shall be heard in the county where the property is listed for taxation, and the state tax commission shall cause one or more of its examiners to be sent to such county, to conduct such hearing, which shall be held not more than thirty days from the notice of such appeal. Such examiners shall report their findings thereon to the state tax commission for its affirmation or rejection.

Same; how heard.

SEC. 5611. The tax commission of Ohio may hear the appeal on the record, minutes and evidence thus submitted or may in its discretion make other investigations

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with respect to the complaint. The commisison shall ascertain and determine the true value in money of the property complained of and certify its action to the county auditor, who shall correct the tax list and duplicate in the manner provided by law for making corrections thereon.

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TABLE SHOWING SECTIONS IN NUMERICAL ORDER, BY PAGES.

Sections.	Pages.	Sections.	Pages.	Sections.	Pages.	Sections.	Pages.
174	21	5364	35	5399	49	5601	65
192	40	5365	35	5400	50	5602	65
2583	26	5366	36	5401	50	5603	65
2588	60	5366-1	37	5402	51	5604	65
2591	61	5367	37	5403	51	5605	65
2593	49	5368	37	5403-1	51	5606	66
3349	21	5369	38	5404	54	5607	62
3350	22	5370	38	5405	54	5608	62
3351	23	5371	39	5406	54	5609	67
3352	23	5371-1	39	5407	55	5610	67
3353	24	5371-2	39	5408	55	5611	67
3353-1	24	5371-3	39	5409	55	5612	27
3354	24	5371-4	39	5410	55	5613	27
3355	24	5371-5	39	5411	56	5614	28
3356	24	5372	40	5412	56	5615	28
3357	25	5372-1	40	5413	56	5616	17
3358	26	5372-2	41	5414	56	5622	28
3359	26	5372-3	41	5548	57	5623	17
3364	26	5372-4	41	5548-1	58	5624	17
5320	30	5373	41	5554	59	5624-1	18
5321	30	5374	42	5555	59	5624-2	18
5322	30	5374-1	42	5556	59	5624-3	18
5323	30	5375-1	42	5560	59	5624-4	18
5324	30	5375-3	43	5561	60	5624-5	19
5325	30	5375-4	43	5564	60	5624-7	19
5326	31	5376	44	5568	60	5624-8	19
5327	31	5377	44	5570	60	5624-9	19
5328	32	5378	44	5571	61	5624-10	19
5329	32	5379	44	5573	61	5624-11	20
5330	32	5380	45	5576	61	5624-12	20
5349	32	5381	45	5577	61	5624-13	28
5350	33	5382	45	5579	17	5624-14	29
5351	33	5383	45	5580	62	5624-15	29
5352	33	5384	46	5585	62	5897	52
5353	33	5385	46	5586	27	5898	52
5351-1	33	5386	46	5587	63	5899	52
5354	33	5387	46	5589	63	5902	52
5355	33	5388	47	5591	27	6081	53
5356	34	5389	47	5592	63	6082	53
5357	34	5390	47	5594	63	6083	53
5358	34	5391	47	5595	63	12924-6	20
5359	34	5392	48	5596	64	12924-7	20
6360	34	5393	48	5597	64	12924-8	20
5361	34	5395	48	5598	64	12924-9	21
5262	34	5397	49	5599	64	12924-10	21
5363	35	5398	49	5600	27		

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INDEX.

PAGE

Abstract of Personal Property—
When to be made 27
Abstract of Real Property—
When to be made 27
Additions and Subdivisions, New—
Assessment of 60
Additions to Tax List—
How valued 47
Appeals—
Duties of county auditor 67
When and by whom same may be taken 67
When and where to be heard by Tax Commission 67
Assessment Districts—
How created 22
Assessment of Real Estate—
See also County Auditor.
Assessment of Real Estate—
Annual list of changes in value, publication of 62
Auditor may examine buildings 60
County auditor shall be assessor thereof 57
County auditor shall submit findings as to valuations to county commissioners 57
Deduction for roads and canals 60
New additions 60
Quadrennial list of real estate, publication of 62
Rule for determining the value of land 59
Upon petition 57
Value to be determined by county auditor, how 59
When part thereof may be assessed by county auditor 58
Assessors—
Annual meeting of 37
Bond of 23
Compensation 26
Election, term and qualifications of 21
List of property owners to be returned to county auditors 48
Oath of 23
Removal of 24
Shall administer oaths 24
Shall list and value property 24
Vacancies, how filled 24
Time for completion of work, how fixed 26
Voluntary returns, duty as to 37
Assistant Assessors—
Appointment of 22
Bond of 23
Compensation 21
May administer oath 27
Oath of 23
Removal of 24
Attorney General—
Rules prescribed in conformity with opinion of, are binding 17

Banks—
Bank and banker, defined 55
Failure to make return 56
List of depositors may not be demanded 29
Penalty for making false return 56
Return of, shall contain list of stockholders 55

Digitized by Google

PAGE

Return of, when to be made ... 56
Shares to be listed ... 55
Value of shares to be fixed by county auditor ... 56
Board of Revision —
Action of to be certified to county auditors ... 65
Appointment of experts and clerks ... 63
Compensation of experts and clerks shall be fixed by County Commissioners ... 63
Employes and compensation thereof ... 62
Expenses of ... 62
May call witnesses ... 64
May investigate all assessments for current year ... 64
Minutes shall be kept ... 65
Notice of completion of equalization, how given ... 66
Office equipment and supplies ... 63
Office hours ... 63
Omissions and under valuations shall be investigated and reported to county auditors ... 65
Organization and meetings ... 63
Powers as to real estate ... 66
Power to examine and revise all returns for current year ... 65
Quorum ... 63
Shall give notice of increase ... 64
Shall hear complaints of current year and complaints pending from preceding years ... 64
Shall not make decrease except upon written application ... 65
Term of service of employes ... 63
Who shall constitute ... 62
Bonds, Official —
Assessor and assistant assessor ... 23
Buildings —
Auditor may examine ... 60
Auditor shall correct mistake in value of ... 61
Building and Loan Companies —
Lists of depositors may not be demanded ... 29

Canals —
Value of to be deducted from lands ... 60
Cigarette —
Compensation of informer ... 52
Dealers in, return of by assessors ... 52
Liquor tax laws to apply ... 52
Penalty for failure to make return ... 52
Civil Service —
Certain employes exempt from ... 27
Clerk of Court —
Annual statement to county auditor ... 41
Complaints —
Effect of tender of taxes ... 67
May be made direct to Tax Commission, when ... 19-20
When and by whom same may be filled ... 67
Conferences of Assessment Officers ... 18
Consignee —
When liable as a merchant ... 45
Conversion of Taxable Property Into Exempt Property ... 43
Correction of Errors —
County auditor shall correct errors in real estate duplicate ... 60-61
County auditor shall correct mistake in value of building ... 61
County auditor shall add omitted real estate ... 61
Limited to 1910 and succeeding years ... 51
Correction of Return —
Action of auditor upon false return or evasion of return ... 49
False statement — cost and expenses ... 51
False statement — duty of county auditor ... 50
Limitation of the power of county auditor ... 49
Of person who was absent or sick ... 49
Omitted lands, addition of by county auditors ... 49

Digitized by Google

PAGE

Corporations —
Property of, to be valued by county auditors ... 54
Return of, blanks to be furnished by county auditors ... 54
Returns to be made to the county auditors ... 54
County Auditor —
See also assessment of real estate.
County Auditor —
Assessor of real estate ... 57
Deduction for destroyed property, shall make ... 61
Employment of experts for assessment of real estate by ... 58
Expenses of ... 62
May assess part of real estate, when ... 58
Notice of completion of work of Board of Equalization shall be given by. 66
Plat of subdivision by ... 59
Returns of his assessment of real property for current year shall be laid before Board of Revision ... 66
Returns of personal property shall be laid before Board of Revision by .. 65
Shall ascertain amount of mortgage indebtedness ... 59
Shall fix time for completion of work of assessor ... 26
Shall be chief supervising assessing officer ... 17
Shall submit finding as to valuations of commissioners ... 57
Statistics, shall make return of ... 25
Tax list and duplicate, when made ... 26
When duplicate shall be made up ... 66
Value of real estate to be determined by ... 59
Credits, Defined ... 31

Deceased Person —
Property of, where listed ... 39
Depositors —
Lists of, may not be demanded of banks ... 29
Destroyed Property —
Deduction for ... 61
Dogs —
Listing of ... 44
Duplicate —
When made ... 26

Equalization —
Additions and deductions to be made by county auditors ... 28
By Tax Commission, annually ... 27
Exemptions —
Armories ... 33
Certain foreign corporations ... 40
Children's homes ... 33
County buildings ... 33
Fire engines ... 33
Friends and Dunkers ... 35
Graveyards, State or United States property ... 33
Infirmaries ... 33
Lands held by memorial associations ... 34
Lands occupied by prehistoric earthworks ... 35
Lands used as sites for monuments ... 34
Lodge property ... 35
Market houses and halls ... 34
Ohio stocks ... 40
One hundred dollars to each individual ... 34
School houses, churches and colleges ... 32
Soldiers' monuments ... 34
Stocks owned by county, township, etc ... 34
Return of real estate exempt from taxation ... 60
Waterworks ... 34

Forms —
Tax Commission shall prescribe ... 18

Guardian, Etc. —
Listing of property acquired after listing day ... 40

Digitized by Google

PAGE

Information—
Interchange of between counties ... 29
Intoxicating Liquors—
Dealers in, return of by assessors ... 53
Penalty for failure to make return ... 53
Statement to be made in return ... 53
Investment in Bonds—
Defined ... 30
Investment in Stocks—
Defined ... 30

Judicial Officers—
Annual statement of, to county auditors ... 41

Land—
Defined ... 30
Lands Under Lease—
When taxable ... 32
Listing Day ... 37

Manufacturer—
Defined ... 46
Manufacturer—
Commencing business after listing day ... 46
How property should be valued ... 46
Merchant—
Defined ... 45
Merchant—
Commencing business after listing day ... 46
Valuation of merchandise ... 45
Mortgage Indebtedness—
Amount of, to be ascertained by county auditor ... 59
Moneys—
Defined ... 31

Non-Taxable Securities—
Conversion of other property into, to evade the payment of taxes ... 43
Indebtedness incurred in the purchase of ... 44
Moneys, credits and other personal property invested in, listing of ... 44

Oath—
Assessor to administer ... 24
Form of oath to be made by assessor to his return ... 48
Person claiming to have no property must make oath thereto ... 44
Who may administer ... 27
Omitted Property—
Auditor shall add omitted real estate ... 61
Auditor shall add omitted personal property ... 49

Pawn Broker—
Listing by ... 41
Persons—
Defined ... 30
Personal Property—
Defined ... 30
Personal Tax—
Defined ... 30
Personal Property Tax Returns—
Distribution of blanks for ... 36
Duty of county auditor as to voluntary returns ... 36
Each property owner responsible for his own ... 36
How and in whose name property shall be listed ... 40
Listing by guardian, etc ... 40
Oath of person having no property ... 44
Oath of person listing ... 36
Persons moving into Ohio between April 1 and October 1 ... 42
Property in transit ... 39

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PAGE
Residence in Ohio more than half-year 41
Rules for valuing personal property 47
Separate list of property listed on behalf of another 41
Situs of property pertaining to a business 39
Situs of property of persons maintaining two or more dwellings 39
Situs when owner moves 39
Voluntary returns, duty of assessor as to 37
When and where property to be listed 37
Where personal property shall be listed 39
Who shall list 38
Wilful refusal to list or make oath 38
Penalty —
Divulging information 20
Failure of the assessor to administer oath 24
Failure of assessor to list dogs 45
Failure to answer statistical questions 21
Failure of bank officer to make return or for wilfully making a false return 56
Failure to make cigarette return 52
Failure to make liquor tax return 53
Failure of witnesses to appear 51
Neglect of assessor to return statistics 26
Neglect, refusal or evasion of duty 21
Refusal to return statistics 26
Wilful and fraudulent valuations 21
Petition — Assessment of real estate upon 57
Political Activity Prohibited 20
Probate Judge — Annual Statement to County Auditor 41
Property Subject to Taxation 32
Prosecuting Attorney —
Legal advisor of county auditor and Board of Revision 29
Notice of wilful violation of tax law to 28
Public Lands, when taxable 32
Public Records —
Returns of personal property open to public inspection 27
Subject to examination by whom 28

Questions —
Statistical 21
Tax return to contain certain 43
When word "None" shall be used in answering 42

Real Property, defined 30
Real Estate — See assessment of real estate.
Re-Assessment —
Tax Commission may order 18
Expenses of, how paid 19
How same shall be made 19
Records — Open to public inspection 28
Refusal to list or make oath 38
Duty of auditor in case of 47
Duty of assessor in case of 47
On account of sickness or absence 48
Residence in Ohio more than six months 41
Roads — Value to be deducted from lands 60
Rules —
Tax Commission may prescribe 17
Tax Commission may institute suit to enforce 18

Statistics —
Assessors to make returns to county auditors 25
What statement shall contain 25
County auditor to make return to state board of agriculture 25
Situs of Personal Property for Taxation 37, 39
Property in transit 39
Property of deceased person 39

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PAGE
Property of persons maintaining two or more dwellings..... 39
Property pertaining to a business..... 39
When owner moves..... 39
Subpœna — How obtained by county auditor..... 59

Taxes — Remission of by order of Tax Commission..... 19
Tax Commission —
Entitled to be heard in court..... 19
Equalization by, annually..... 27
Decisions shall be binding..... 17
May call conferences of assessment officers..... 18
May institute proceedings to enforce rules..... 18
May institute proceedings to correct negligent administration of tax laws. 19
May order re-assessment..... 18
May prescribe duties of assessment officers..... 20
May remit taxes and penalties..... 19
Number of employes of Board of Revision, to be fixed by..... 63
Shall hear applications for exemptions..... 17
Shall prescribe forms..... 18
Shall prescribe rules and regulations..... 17
Shall supervise assessments..... 17
Shall fix term of service of employes of Board of Revision..... 63
Tax List — When made..... 26
Tax Return Blanks — See personal property tax returns.
Tax Return Blanks — Shall contain certain items..... 44
Shall contain certain questions..... 43
Transient Trader — Return of..... 46

Vacancies — In office of assessor, how filled..... 24
Voluntary Returns — See personal property tax return.

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